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Illinois Department of Revenue

FORM IL-700

ILLINOIS INCOME TAX ACT WITHHOLDING TAX GUIDE AND WITHHOLDING TABLES

* * * \

CALENDAR

On or Before January 31 and at End of Employment

Give each recipient of amounts subject to Illinois withholding a completed Federal Form *W-2*, Form *IL-W-2G*, or Form *IL-W-2NR* showing the amount of (1) Illinois income tax withheld, and (2) the total amount subject to Illinois withholding. (See Par. 5.E.)

On or Before February 28 (unless extended)

For Illinois Income Tax Withholding. — File Form *IL-W-3, IL-W-3G,* or *IL-W-3NR,* together with all Illinois Department of Revenue copies (copy 1) of statements furnished recipients on Form *W-2, IL-W-2G,* or *IL-W-2NR* for the preceding calendar year. (See Par. 5.E.) Note: If the Internal Revenue Service extends the due date for Federal Form *W-3* (or *W-3G*), the due date for Form *IL-W-3* (or *IL-W-3G*) is likewise extended.

On or Before the 3rd Banking Day after each Quarter-Monthly Period

After each quarter-monthly period, pay to the Illinois Department of Revenue Illinois income tax withheld if the total (combined with amounts previously withheld and not paid) is more than $500. Send with this payment Form *IL-501* or *IL-501G*. (See Par. 5.C.)

On or Before the 15th Day of the Second and Third Month of Each Quarter

After each of the first two months of each quarter, pay to the Illinois Department of Revenue Illinois income tax withheld if the total (combined with amounts previously withheld and not paid) exceeds $100 but does not exceed $500. Send with this payment Form *IL-501* or *IL-501G*. Form *IL-501* or *IL-501G* is not required for the third month of each quarter. The payment for the third month of each quarter is remitted with Form *IL-941* or *IL-941G* on or before the last day of the month following the quarter.

For withholding under Illinois Income Tax Act Sections 708 (personal service contracts), 709 (prizes and awards), and 710 (Illinois lottery winnings), no quarter-monthly or monthly payments are required. All such taxes withheld for each calendar quarter are reported on Form *IL-941NR* and paid when this form is filed. (See Par. 5.C.)

On or Before April 30, July 31, October 31, and January 31

Pay the balance of taxes due for the quarter, accompanied by a quarterly return on Form *IL-941* or *IL-941G.* All taxes withheld under Illinois Income Tax Act, Sections 708, 709, and 710, for each calendar quarter are reported on Form *IL-941NR and paid at this time*, regardless of the amount withheld. (See Par. 5.C.)

On or Before December 1 of Each Year

For Illinois Income Tax Withholding. — Request that recipients of income subject to Illinois withholding review their Form *IL-W-4,* Illinois Withholding Exemption Certificate and file a new certificate if their Illinois withholding exemptions will be different in the next year from the exemptions shown on the current certificate. (See Par. 5.A. and IRS Publication 15 "Employer's Tax Guide", Circular E.)

REMINDERS

On Hiring New Employees

For Illinois Income Tax Withholding. — Ask each new employee for an Illinois Withholding Exemption Certificate, Form *IL-W-4.*

On Payments of Income Subject to Illinois Withholding

For Illinois Income Tax Withholding. — Withhold tax from each in accordance with the recipient's withholding exemption certificate.

On Certain Payments to Illinois Residents

Any payment (including gambling winnings) to an Illinois resident on which federal income taxes are being withheld by any payer maintaining an office or transacting business in Illinois may be subject to Illinois withholding. (See Par. 1.C.)

On Certain Payments to Nonresident Individuals

Certain payments to individuals who are not residents of Illinois may be subject to Illinois withholding. (See Par. 1.E.)

On Making Payments

Illinois withholding tax must be paid directly to the Illinois Department of Revenue. DO NOT make deposits with banks.

On Indiana, Iowa, Kentucky, Michigan, and Wisconsin Residents

No withholding is required if the employee is a resident of Indiana, Iowa, Kentucky, Michigan, or Wisconsin and has filed a Form *IL-W-5,* Employee's Statement of Nonresidence in Illinois. (See Par. 5.B.)

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THIS BOOKLET AND FORMS MAY BE REPRODUCED

ILLINOIS WITHHOLDING INSTRUCTIONS

1. PAYMENTS SUBJECT TO WITHHOLDING

A. In general.

The Illinois Income Tax Act requires withholding from wages and certain other payments. These instructions provide a summary of the responsibilities for withholding Illinois income tax.

Illinois withholding procedures have been patterned after federal procedures as much as possible. Illinois recordkeeping, reporting, and payment procedures are similar in many areas to federal procedures.

In applying these instructions, all references to "compensation" or "wages" include payments to residents from which withholding is required. References to "employees" include the resident recipients of such payments. Similarly, references to "employer" include those payers transacting business or maintaining an office in Illinois and making such payments. References to "withholding agent" include all persons required to withhold (including but not limited to employers).

B. Compensation.

All compensation paid in Illinois to employees is subject to withholding for Illinois income tax, except as noted in Paragraph 5.B. Compensation is "paid in Illinois" if: (1) the individual's service is performed entirely within Illinois, (2) the individual's service is performed both within and without Illinois, but the service performed without Illinois is incidental to the service performed within Illinois, or (3) some of the service is performed within Illinois and either the base of operations or if there is no base of operations, the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in Illinois. For further information, see Regulations §701-2.

C. Other payments to residents.

Generally, any payment to an Illinois resident from which federal income tax is being withheld by any payer maintaining an office or transacting business in Illinois is subject to Illinois withholding. However, Illinois withholding is not required on such payments if the payments are subject to withholding by another state or to the extent such payments are not includible in the recipient's base income. (See Par. D below.) No Illinois withholding is required from payments made under Internal Revenue Code Sections 3405 or 3406. Generally, payments to Illinois residents, aside from compensation, from which Illinois withholding is required are gambling winnings, and payments from which federal income tax is withheld pursuant to a voluntary withholding agreement between the payer and the recipient. No separate Illinois agreement is required for payments covered by a federal voluntary withholding agreement. (See Regulations §701-4.)

D. Annuity payments from qualified employee benefit plans.

Annuity payments from a qualified employee benefit plan are not subject to withholding since such payments are not includible in the recipient's base income, even though such payments are subject to federal income tax withholding.

E. Payments under certain personal service contracts, payments of certain prizes and awards, and payments of Illinois Lottery winnings.

1. Personal service contracts.

Section 708 of the Illinois Income Tax Act requires withholding of Illinois income tax from payments made pursuant to a written contract which requires the presence in Illinois of an individual or a group of individuals whose identity (identities) is (are) disclosed in the contract. Withholding is required in the following circumstance:

a. the payment is made in the ordinary course of the trade or business of the payer; and,

b. the payer maintains an office or transacts business in Illinois; and,

c. the written contract requires the rendition of personal services; and,

d. the performance of the personal services will necessitate the presence at some time in Illinois of the individual(s) identified in the contract; and,

e. the sum of the payments required under the contract will exceed $1,000 during the same calendar year.

Withholding with respect to a particular contract or series of contracts under Section 708 is not required in the following circumstances even though all of the above conditions are met:

a. the payer is the employer of the individual(s) identified in the contract; or,

b. the individual(s) identified in the contract certify to the payer that he (they) are residents of Illinois. Each individual may make certification either on Form *IL-W-5NR* or on any invoice or billing statement submitted to the payer by the payee.

An individual's presence in Illinois is necessitated by the contract only if either the contract specifies that the service is to be performed in Illinois by an individual identified in the contract or the contract requirements cannot be met without the performance of service in Illinois by an individual identified in the contract.

For purposes of meeting the $1,000 minimum payment requirement, a series of written contracts which are substantially identical to one another and which were entered into solely to avoid the requirement of Section 708 will be deemed to be a single contract. If the requirements specified above are met, withholding under Section 708 will be required even if the payment, in accordance with the contract or otherwise, is made to a person other than the individual whose presence in Illinois is necessitated by the contract.

Example: "A" is a lawyer employed by Smith, Jones & Doe, professional corporation engaged in the practice of law. Pursuant to a written contract, XYZ Corporation, which maintains an office and transacts business in Illinois, retains Smith, Jones & Doe in antitrust litigation pending in the Federal District Court for the Northern District of Illinois. The contract specifies that "A" will represent the corporation at the trial on the antitrust charges. Smith, Jones & Doe will receive a minimum fee of $10,000 upon completion of the trial. Upon completion of the trial in November, 1984, Smith, Jones & Doe submits a statement for professional services in the amount of $10,000. XYZ Corporation must withhold $250 (2½% x $10,000) from the payment to Smith, Jones & Doe.

Note that withhholding will be required even though "A" is an Illinois resident unless "A" certifies to XYZ Corporation on Form *IL-W-5NR* that "A" is an Illinois resident. Alternatively, Smith, Jones, & Doe may certify that "A" is an Illinois resident on the invoice or billing statement submitted.

2. Prizes and awards.

Section 709 of the Illinois Income Tax Act requires withholding of Illinois income tax on prizes and awards in the following circumstance:

a. the payment of the prize or award is made in the ordinary course of the trade or business of the payer; and,

b. the payer maintains an office or transacts business in Illinois; and,

c. the payment is in complete or partial satisfaction of a prize or award in excess of $1,000 won by a particular individual or group of individuals for themselves or their sponsors as a result of their participation and relative performance, or the participation and relative performance of an animal or car which they own, in any contest staged wholly in Illinois. Note that non-cash prizes shall be taken into account at fair market value.

Withholding under Section 709 is not required if the individual certifies, prior to the contest on the contest application or on Form *IL-W-5NR*, that he is an Illinois resident.

Section 709 applies only to contests in which prizes or awards are won based on relative performances; examples of such contests are bowling and golf tournaments.

3. Illinois Lottery winnings.

Section 710 of the Illinois Income Tax Act establishes additional withholding requirements with regard to Illinois Lottery prizes. In addition to having to withhold from Lottery prizes paid to residents whenever federal withholding is required, a payer must withhold Illinois income tax whenever the Lottery prize exceeds $1,000 regardless of whether the recipient is a resident.

2. WHO MUST WITHHOLD

A. Who is required to withhold Illinois income tax.

Withholding of Illinois income tax is required of employers. An employer is any person or organization for whom an individual performs any service as an employee. (See Par. 3.A.) An employer is also any payer maintaining an office or transacting business in Illinois and making payments to a resident on which federal income taxes are being withheld. An employer for purposes of withholding federal income tax is also an employer for purposes of withholding Illinois income tax. For a more detailed description of an "employer," refer to IRS Publication 15 ("Employer's Tax Guide"), Circular E.

In addition, withholding is required of persons making payments subject to withholding under

Sections 708, 709, and 710 of the Illinois Income Tax Act. (See Par. 1.E.1., 1.E.2., and 1.E.3.)

B. Who must register.

All persons required to withhold Illinois income tax must register by filing a properly completed Form *NUC-1,* Illinois Business Taxpayer Application for Registration. Form *NUC-1* is available from Department of Revenue offices or by writing P.O. Box 3545, Springfield, Illinois 62708.

Withholding agents must complete Sections I, IV and V. Your identification number as an Illinois withholding agent will be your Federal Employer Identification Number. A withholding agent should obtain a F.E.I.N. before filing Form *NUC-1.*

C. Name or address change.

A withholding agent whose name or address changes should inform the Department by completing Form *NUC-15* or *NUC-16.* These forms are available by writing to the Illinois Department of Revenue, P.O. Box 3545, Springfield, Illinois 62708.

3. WHO IS SUBJECT TO WITHHOLDING

A. Employees.

Generally, all employees, regardless of the state in which they reside, are subject to withholding of Illinois income tax to the extent they receive compensation paid in Illinois. (See Par. 1.B. for a definition of "compensation paid in Illinois.") However, no withholding of Illinois income tax is required on compensation paid to residents of Indiana, Iowa, Kentucky, Michigan, and Wisconsin as the result of reciprocal agreements with those states. (See Par. 5.B.)

Every individual who performs services subject to the will and control of an employer, both as to what shall be done and how it shall be done, is an employee for purposes of Illinois withholding tax. It does not matter that the employer permits the employee considerable discretion and freedom of action, so long as the employer has the legal right to control both the method and the result of the services. An employee is also any Illinois resident receiving payments on which federal income taxes are being withheld. (See Par. 1.C.) An employee for purposes of withholding federal income tax is also an employee for purposes of withholding Illinois income tax. For a more detailed description of an "employee," refer to IRS Publication 15 ("Employer's Tax Guide"), Circular E.

Whether the relationship of employer and employee exists will be determined in doubtful cases upon an examination of the facts of each case.

B. Federal withholding exemption.

Illinois withholding is not required on any compensation paid to an employee which is exempt from federal withholding.

C. Self-employment.

Individuals who are in business for themselves are not employees.

4. HOW MUCH TO WITHHOLD

A. General rules.

The rate of withholding tax on payments to employees is 2.5% (.025) of compensation (minus applicable exemptions) after July 1, 1984. The rate of withholding tax on other payments subject to withholding is 2.5% (.025) of the payments without regard to exemptions.

B. Direct percentage computation.

Employers may make a direct percentage computation to determine the amount of withholding for a particular employee. In making the direct percentage computation, use the following allowance per exemption claimed:

Daily	$ 2.74
Weekly	19.23
Bi-weekly	38.46
Semi-monthly	41.67
Monthly	83.33
Quarterly	250.00
Semi-annually	500.00
Annually	1,000.00

After reducing the employee's wages by the applicable exemption allowance, the remainder is multiplied by 2.5% (.025) to determine the amount to be withheld.

C. Automated payroll computation.

Employers with automated payroll systems may use a formula for computing income tax withholding. In applying the formula computation, the following number of pay periods in a year should be used:

Daily	365
Weekly	52
Bi-weekly	26
Semi-monthly	24
Monthly	12
Bi-monthly	6
Quarterly	4
Semi-annually	2
Annually	1

After selecting the proper number of pay periods and determining the employee's wages and withholding exemptions, compute as follows to determine the amount of tax to be withheld:

$$.025 \quad X \quad \left(\text{Wages} - \frac{\text{Exemptions X 1000}}{\text{No. of Pay Periods}}\right)$$

Note: When the result of the above computation is a negative number, no tax need be withheld.

D. Withholding tables computation.

The withholding tables included in this booklet may be used for employees subject to withholding of Illinois income tax instead of the computations described in 4.B. and 4.C. above.

5. FILING REPORTS AND PAYING TAX

Please note that it is your responsibility as a taxpayer to obtain the forms you need and that failure to obtain them will not be an excuse for failure to file returns as required by law.

A. Illinois withholding exemption certificate.

An employee who is a full year Illinois resident and whose compensation is subject to withholding is entitled to an exemption of $1,000 multiplied by the number of *exemptions* to which he is entitled for federal income tax purposes. These include any personal exemptions he is entitled to on his income tax return and any additional federal withholding allowances based on items considered in the computation of federal adjusted gross income. Any additional federal withholding allowances for items which do not enter into the computation of federal adjusted gross income, such as itemized deductions, are not allowed for Illinois withholding tax purposes. Note, in addition, that a married employee may not claim an Illinois withholding exemption for his or her spouse if the spouse has claimed his or her own exemption for Illinois withholding purposes. (See Regulations §702-1(b).)

An employee may not claim more than the number of exemptions to which he is legally entitled. However, an employee may claim fewer. Also, an employer and employee may enter into a written agreement to provide that an additional amount be withheld from the employee's wages or that other payments be subject to withholding.

Every employee within the meaning of Paragraph 3.A. above who is subject to withholding must file a signed Illinois Withholding Exemption Certificate (Form *IL-W-4*) with his employer. If an employee fails or refuses to furnish the information required by Form *IL-W-4,* the employer *must* withhold tax from the gross amount of compensation paid to the employee. On or before December 1 of each year, those employees whose Illinois withholding exemption will change in the succeeding year should file a new Illinois Withholding Exemption Certificate (Form *IL-W-4*) reflecting the change.

If an employer has referred an employee's federal Withholding Exemption Certificate to the IRS and the IRS has notified the employer to disregard it, the employer may also be required to disregard the employee's Illinois Withholding Exemption Certificate (Form *IL-W-4*). Furthermore, even if not required to refer a federal certificate to IRS, an employer may still be required to refer the Illinois certificate (if it claims more than fourteen exemptions) to the Illinois Department of Revenue for inspection. (See Illinois Income Tax Regulations §702.2.)

Residents subject to withholding on gambling winnings should use Form *IL-W-4G* to claim any available exemption. No exemption may be claimed for: (1) withholding from Illinois Lottery winnings that are not subject to federal income tax withholding, (2) withholding from payments made under personal service contracts pursuant to Section 708 of the Illinois Income Tax Act, or (3) withholding from payments of prizes pursuant to Section 709 of the Illinois Income Tax Act. (See Par. 1.E.1. and 1.E.2.)

B. Employee's Statement of Nonresidence in Illinois (Form *IL-W-5*).

An employee who is a resident of Indiana, Iowa, Kentucky, Michigan or Wisconsin should not have Illinois income tax withheld from his compensation even though that compensation may be paid in Illinois. Under reciprocity agreements negotiated between Illinois and those states, compensation paid to residents of those states is exempt from Illinois withholding. Such employees must file a declaration of their residence in Indiana, Iowa, Kentucky, Michigan, or Wisconsin with their employer in order to be entitled to this exemp-

tion. Form *IL-W-5* is used for this purpose. In the event that an employee, after filing an *IL-W-5* indicating Indiana, Iowa, Kentucky, Michigan or Wisconsin as his state of residence, moves out of the named state of residence, he must notify his employer within 10 days. A new *IL-W-5,* if applicable, must then be filed.

C. Illinois tax payment form (*IL-501*) and Illinois quarterly return (*IL-941*).

The amount you withhold from your employees determines how often you must make payments to the Department of Revenue. The requirements are explained below.

1. Quarter-monthly payments.

a. In general. Employers must make a quarter-monthly payment for any quarter-monthly period at the end of which they have accumulated more than $500.00 in unpaid withholding. Unpaid withholding is considered to be accumulated at the end of an employer's payroll period. Payment of the entire accumulated amount of unpaid withholding must be made *within three banking days* after the close of the quarter-monthly period and must be accompanied by Form *IL-501* (or Form *IL-501G* for payment of withholding on gambling winnings). Quarter-monthly periods end on the 7th, 15th, 22nd and last day of each month. Banking days do not include Saturdays, Sundays, legal holidays, or local bank holidays.

b. Exception. Quarter-monthly payments are not required of amounts withheld from payments under personal service contracts pursuant to Section 708 of the Illinois Income Tax Act (see Par. 1.E.1.) or of amounts withheld from prizes and awards pursuant to Section 709 of the Illinois Income Tax Act. (See Par. 1.E.2.)

2. Monthly payments.

a. In general. Employers must make a monthly payment for any month at the end of which the accumulated unpaid withholding exceeds $100.00 but does not exceed $500.00. We consider an amount to be accumulated at the end of an employer's payroll period. Payments for the first and second month of a calendar quarter must be made on or before the 15th day of the month following the month during which the compensation is paid and must be submitted with Form *IL-501* (or Form *IL-501G* for payment of withholding on gambling winnings). Payments for the third month of the calendar quarter are due on or before April 30, July 31, October 31, and January 31, and must be submitted with Form *IL-941* (or Form *IL-941G* for payment of withholding on gambling winnings).

b. Exception. Monthly payments are not required of amounts withheld from payments under personal service contracts pursuant to Section 708 of the Illinois Income Tax Act (see Par. 1.E.1.) or of amounts withheld from prizes and awards pursuant to Section 709 of the Illinois Income Tax Act. (See Par. 1.E.2.)

3. Quarterly payments.

a. In general. Any amount withheld during the calendar quarter and not paid pursuant to Paragraph 5.C.1. or 5.C.2. above must be paid with the quarterly return (Form *IL-941* or *IL-941G*) and is due on or before April 30, July 31, October 31, and January 31.

b. Exception. Since there is no provision for quarter-monthly or monthly payments of amounts withheld from payments under personal service contracts pursuant to Section 708 or amounts withheld from prizes and awards pursuant to Section 709 of the Illinois Income Tax Act, the total amount of such withholding for the calendar quarter must be paid with the quarterly return (Form *IL-941NR*) and is due on or before April 30, July 31, October 31, and January 31.

4. Annual payments.

If the cumulative amounts withheld are expected to be less than $100 for a calendar year, the employer may file one *IL-941, IL-941G,* or *IL-941NR* (whichever is applicable) for the year. Permission must be requested to file withholding annually by writing the Manager, Taxpayer Information Division, Illinois Department of Revenue, P.O. Box 2844, Springfield, Illinois 62708. *Permission must be requested each year, before April 30th.* Payment for the calendar year is due on or before January 31 of the year following the close of the calendar year and must be submitted with Form *IL-941, IL-941G,* or *IL-941NR* (whichever is applicable). Also, even though an employer may have permission to file annually, should his withheld amount exceed $100 at anytime during the year, he must resume paying the withheld tax to the state on a quarterly, monthly, or quarter-monthly basis, depending on how much is withheld.

D. Quarterly returns.

An employer must file a quarterly return (Form *IL-941, IL-941G,* or *IL-941NR*) even if he has already paid all withholding to the Department in quarter-monthly payments (accompanied by Form *IL-501* or *IL-501G*). The quarterly return reconciles the amount paid to the Department with the amount withheld from payments to employees.

E. Annual reports.

1. To employees or other recipients of payments subject to withholding.

On or before January 31 of each year, employers must give each employee two copies of the report of compensation paid and tax withheld during the prior calendar year. Employers must furnish this information on the federal Wage and Tax Statement, Form *W-2*. Withholders of payments of gambling winnings must use Form *IL-W-2G*. Withholding agents who withheld under requirements of Section 708 or 709 of the Illinois Income Tax Act must use Form *IL-W-2NR*.

2. To Illinois Department of Revenue.

On or before February 28 of each year, withholding agents must file with the Illinois Department of Revenue an annual reconciliation of payments of tax which they withheld from employees and other recipients of payments subject to withholding. Withholding agents must file this reconciliation on: (1) Form *IL-W-3* for withholding from payments of wages made by employers to employees; (2) Form *IL-W-3G* for withholding from payments of gambling winnings to residents; and (3) Form *IL-W-3NR* for withholding from payments under certain personal service contracts pursuant to Section 708 of the Illinois Income Tax Act and for withholding from payments of certain prizes and awards pursuant to Section 709 of the same Act.

The *IL-W-3 (IL-W-3G* and *IL-W-3NR)* reconciles the sum total Illinois income tax withheld as reported on *W-2's (IL-W-2G's* and *IL-W-2NR's)* with the sum total of amounts previously reported as withheld on line 2 of the quarterly returns (*IL-941*).

Withholding agents must attach to their *IL-W-3 (IL-W-3G* and *IL-W-3NR)* copy one of the *W-2 (IL-W-2G* and *IL-W-2NR)* furnished to each employee (or other recipient of payment subject to withholding) and a list (preferably in the form of an adding machine tape) summing the amounts reported as withheld on the attached forms. Instead of attaching the forms and the adding machine tape, withholding agents may provide the Department with computer produced magnetic tape or punch cards containing the necessary information. For further information on tape and punch card reporting, contact Illinois Department of Revenue, Computer Services Division, 1901 South 11th St., Springfield, Illinois 62708.

Withholding agents may not provide a computer generated tape for the *IL-W-3 (IL-W-3G* or *IL-W-3NR)*; they must file the "hard copy" of this form.

If the Internal Revenue Service extends the due date for filing the federal Form *W-3 or W-3G*, we will similarly extend the due date for the comparable Illinois forms. If withholding agents file their *IL-W-3's or IL-W-3G's* after the original due date pursuant to a federal extension, they must attach to their Illinois form(s) a copy of the approved federal extension in order to avoid the assessment of a penalty. (See Par. 9.)

F. Termination of employment.

If an employee discontinues employment permanently before the close of the calendar year or if a federal voluntary withholding agreement is terminated, the withholding agent must give the employee or other person receiving payments subject to withholding the *W-2* within 30 days of the last payment on which withholding was required.

G. Corrections.

The need to make corrections for withholding tax arises from two types of errors - reporting errors and withholding errors. The effective difference between the two is that reporting errors may be corrected by a withholding agent even if they are not discovered until a subsequent calendar year. Withholding errors may be corrected in the current calendar year only.

1. Reporting error.

A reporting error is one in which the withholding agent has reported incorrect information to the Department. For example, an employer may have reported a wrong social security number, incorrect wages, or may have reported and paid withholding tax for a state other than Illinois. The employer may or may not have paid an incorrect amount of withholding tax to the Department. Therefore, the correction of a reporting error may, but will not always, result in an adjustment of an amount previously withheld by a withholding agent.

a. Error on Form *W-2, IL-W-2G,* or *IL-W-2NR.* If a withholding agent discovers an error on a *W-2 (IL-W-2G* or *IL-W-2NR)* after he has given the original form to the recipient, the agent

must give the recipient a corrected form. The corrected form should be clearly marked *"Corrected by Withholding Agent."* The withholding agent must send one copy of the corrected form to the Department along with a properly completed Form *IL-W-3 (IL-W-3G* or *IL-W-3NR)* or *IL-W-3X*. (See sub-paragraph c below.) The withholding agent must give two copies of the corrected form to the recipient.

If the *W-2 (IL-W-2G or IL-W-2NR)* is lost or destroyed, the withholding agent must give the recipient two copies clearly marked *"Reissued by Withholding Agent."*

We will not acknowledge any *W-2 (IL-W-2G* or *IL-W-2NR)*, issued either to us or to a recipient, if it is illegible or has been altered by hand.

b. Error on Form *IL-941, IL-941G*, **or** *IL-941NR*. Withholding agents should correct reporting errors on any of these three forms by filing Form *IL-941-X*. If the reporting error resulted in an underpayment, the agent must pay the additional tax (plus any penalty and interest) with Form *IL-941-X*. If the error resulted in an overpayment, we will credit the balance to a later quarter or refund it, as the agent requests.

If the withholding agent discovers the reporting error during the subsequent calendar year, he must, in addition, correct the error when he files his annual report, Form *IL-W-3 (IL-W-3G* or *IL-W-3NR)*, or if he has already filed his annual report, he must correct that report by filing Form *IL-W-3X*.

c. Errors on Form *IL-W-3, IL-W-3G*, **or** *IL-W-3NR*. Withholding agents should correct errors on any of these forms by filing Form *IL-W-3X*. Please remember that Form *IL-W-3X* is used to correct *reporting only*. Therefore, withholding agents should *not* send payments with this form. They should send payments (or request refunds) by filing Form *IL-941-X*.

2. Withholding error.

A withholding error is one which results in either an overpayment or an underpayment of withholding tax by the withholding agent to the Department. A withholding error occurs when, for example, an employer computes and pays withholding to the Department at an incorrect tax rate.

The correction of a withholding error will of course, include changing the figure which the withholding agent entered on his original quarterly return. Even so, this type of error is considered an error in withholding only, not an error in reporting.

If a withholding agent discovers a withholding error made during the current calendar year, he must correct it by filing Form *IL-941-X* to amend the quarterly return (*IL-941, IL-941G, or IL-941NR*) for the quarter in which the error originated. If the error resulted in an underpayment, the agent must pay the additional tax (plus any penalty and interest) with the *IL-941-X*. If the error resulted in an overpayment, we will credit the balance to a later quarter or refund it, as the agent requests.

If the withholding agent discovers a withholding error during a subsequent calendar year, he *may not* correct the error. Any adjustment of the erroneous withholding will be made between the employee and the Department of Revenue when the employee files his Illinois income tax return (Form *IL-1040*).

H. Undeliverable *W-2, IL-W-2G*, **or** *IL-W-2NR*.

Any recipient copies of the *W-2, IL-W-2G*, or *IL-W-2NR* which after reasonable effort cannot be delivered to employees should be retained by the withholding agent for at least four years after the date the recipient's tax becomes due or is paid, whichever is later.

6. WITHHOLDING AGENT'S LIABILITY FOR WITHHELD TAXES

Each employer/withholding agent is liable for the tax which he is required to withhold. For purposes of assessment and collection, amounts required to be withheld and paid over to the Illinois Department of Revenue, and any attendant penalties and interest are considered to be a tax on the agent under the law.

Taxes collected through withholding are held in trust for the Illinois Department of Revenue and agents are protected against claims and demands of recipients resulting from any tax withheld and/or paid to the Illinois Department of Revenue.

7. WHAT RECORDS TO KEEP

Every person required to withhold is required to maintain a current, accurate record of all persons from whom he withholds tax. A current, accurate copy of *IL-W-4 or IL-W-5* for each employee must be on file at all times. The Illinois Department of Revenue has the power to inspect these records at any time.

Records must include:

(a) Amounts and dates of all payments subject to withholding tax.

(b) Names, addresses and social security numbers of persons receiving such payment.

(c) Periods of employment, including periods during which compensation is paid while absent due to sickness or injury.

(d) Amounts paid by pay period.

(e) Copies of annual, quarterly and monthly returns filed with the Illinois Department of Revenue.

(f) Federal Employee Withholding Exemption Certificate Form *W-4*.

(g) Employee Illinois Withholding Exemption Certificates *(IL-W-4)*.

(h) Employee Statement of nonresidence in Illinois *(IL-W-5)*.

(i) Certificate of Residence in Illinois *(IL-W-5NR)*

Records must be kept for at least four years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is the later.

8. DISCONTINUATION OF WITHHOLDING

If a withholding agent ceases doing business, or if a change occurs in ownership, or if any other event occurs which permanently eliminates all of an agent's liability for further withholding, the agent must submit to the Illinois Department of Revenue final report forms *(IL-941, IL-941G, IL-941NR, IL-W-3, IL-W-3G, IL-W3NR)* upon the last payment subject to withholding. All Illinois income tax withheld (or which should have been withheld) and not previously remitted also must be paid at this time. (See Regulations §704-1(d).)

9. PENALTIES

Any employer, officer, or employee who willfully fails or refuses to make a return or statement or pay over withholding taxes for which he is accountable is subject to penalties. Under Section 1004 of the Illinois Income Tax Act, any employer or other withholding agent failing to file a quarterly return (Form *IL-941, IL-941G, or IL-941NR)* or annual reconciliation statement (Form *IL-W-3, IL-W-3G, or IL-W-3NR)* is subject to a possible civil penalty of $50.00, $100.00 or $200.00 for each such item not filed.

Under Section 1001 of the Illinois Income Tax Act, the penalty for failure to file or for late filing is 5% of the amount required to be shown as tax on the return for each month or fraction thereof that the return is late, but not to exceed 25% in the aggregate. The penalty for failure to pay is .5% (½ of 1%) of the amount not paid for each month or fraction thereof that the amount remains unpaid, not to exceed 25% in the aggregate. Under Section 1002 of the Act, if any part of a deficiency is due to negligence, a penalty equal to 5% of the deficiency will be assessed. If any part of a deficiency is due to fraud, a penalty equal to 50% of the deficiency will be assessed. In addition to other penalties, a withholding agent who fails to collect withholding is liable for a penalty equal to the total amount required to have been withheld and paid over. Under Section 1002(c)(2), any employer failing to pay 90% of the tax withheld by him at the time required by the Illinois Income Tax Act is subject to a 5% penalty on the amount of the underpayment.

Interest is added to any unpaid tax at the applicable rate per annum, from the due date until the date of payment. (The rate at which interest is assessed is adjusted as the rate established under Section 6621(b) of the Internal Revenue Code is changed.)

10. ADDITIONAL CORRESPONDENCE AND INFORMATION

Please write to the Illinois Department of Revenue, P.O. Box 3747, Springfield, Illinois 62708 and include the withholding agent's federal employer identification number.

Alternatively, you may visit or call the Illinois Department of Revenue District offices which are listed on page 30 of this booklet.

THIS BOOKLET AND FORMS MAY BE REPRODUCED.

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

DAILY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$ 0	$ 1	$ .01	$	$	$	$	$	$	$	$	$	$
1	2	.03										
2	3	.06										
3	4	.08	.01									
4	5	.11	.04									
5	6	.13	.06									
6	7	.16	.09	.02								
7	8	.18	.11	.05								
8	9	.21	.14	.07								
9	10	.23	.16	.10	.03							
10	11	.26	.19	.12	.05							
11	12	.28	.21	.15	.08	.01						
12	13	.31	.24	.17	.10	.03						
13	14	.33	.26	.20	.13	.06						
14	15	.36	.29	.22	.15	.08	.02					
15	16	.38	.31	.25	.18	.11	.04					
16	17	.41	.34	.27	.20	.13	.07					
17	18	.43	.36	.30	.23	.16	.09	.02				
18	19	.46	.39	.32	.25	.18	.12	.05				
19	20	.48	.41	.35	.28	.21	.14	.07				
20	21	.51	.44	.37	.30	.23	.17	.10	.03			
21	22	.53	.46	.40	.33	.26	.19	.12	.05			
22	23	.56	.49	.42	.35	.28	.22	.15	.08	.01		
23	24	.58	.51	.45	.38	.31	.24	.17	.10	.03		
24	25	.61	.54	.47	.40	.33	.27	.20	.13	.06		
25	26	.63	.56	.50	.43	.36	.29	.22	.15	.08	.02	
26	27	.66	.59	.52	.45	.38	.32	.25	.18	.11	.04	
27	28	.68	.61	.55	.48	.41	.34	.27	.20	.13	.07	
28	29	.71	.64	.57	.50	.43	.37	.30	.23	.16	.09	.02
29	30	.73	.66	.60	.53	.46	.39	.32	.25	.18	.12	.05
30	31	.76	.69	.62	.55	.48	.42	.35	.28	.21	.14	.07
31	32	.78	.71	.65	.58	.51	.44	.37	.30	.23	.17	.10
32	33	.81	.74	.67	.60	.53	.47	.40	.33	.26	.19	.12
33	34	.83	.76	.70	.63	.56	.49	.42	.35	.28	.22	.15
34	35	.86	.79	.72	.65	.58	.52	.45	.38	.31	.24	.17
35	36	.88	.81	.75	.68	.61	.54	.47	.40	.33	.27	.20
36	37	.91	.84	.77	.70	.63	.57	.50	.43	.36	.29	.22
37	38	.93	.86	.80	.73	.66	.59	.52	.45	.38	.32	.25
38	39	.96	.89	.82	.75	.68	.62	.55	.48	.41	.34	.27
39	40	.98	.91	.85	.78	.71	.64	.57	.50	.43	.37	.30
40	41	1.01	.94	.87	.80	.73	.67	.60	.53	.46	.39	.32
41	42	1.03	.96	.90	.83	.76	.69	.62	.55	.48	.42	.35
42	43	1.06	.99	.92	.85	.78	.72	.65	.58	.51	.44	.37
43	44	1.08	1.01	.95	.88	.81	.74	.67	.60	.53	.47	.40
44	45	1.11	1.04	.97	.90	.83	.77	.70	.63	.56	.49	.42
45	46	1.13	1.06	1.00	.93	.86	.79	.72	.65	.58	.52	.45
46	47	1.16	1.09	1.02	.95	.88	.82	.75	.68	.61	.54	.47
47	48	1.18	1.11	1.05	.98	.91	.84	.77	.70	.63	.57	.50
48	49	1.21	1.14	1.07	1.00	.93	.87	.80	.73	.66	.59	.52
49	50	1.23	1.16	1.10	1.03	.96	.89	.82	.75	.68	.62	.55
$50.00 and Over		Use 2½% of amount over $50.00 plus —										
		1.23	1.16	1.10	1.03	.96	.89	.82	.75	.68	.62	.55

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$ 0	$ 1	$ .01	$	$	$	$	$	$	$	$	$	$
1	2	.03										
2	3	.06										
3	4	.08										
4	5	.11										
5	6	.13										
6	7	.16										
7	8	.18										
8	9	.21										
9	10	.23										
10	11	.26										
11	12	.28										
12	13	.31										
13	14	.33										
14	15	.36										
15	16	.38										
16	17	.41										
17	18	.43										
18	19	.46										
19	20	.48										
20	21	.51	.03									
21	22	.53	.05									
22	23	.56	.08									
23	24	.58	.10									
24	25	.61	.13									
25	26	.63	.15									
26	27	.66	.18									
27	28	.68	.20									
28	29	.71	.23									
29	30	.73	.25									
30	31	.76	.28									
31	32	.78	.30									
32	33	.81	.33									
33	34	.83	.35									
34	35	.86	.38									
35	36	.88	.40									
36	37	.91	.43									
37	38	.93	.45									
38	39	.96	.48									
39	40	.98	.50	.02								
40	41	1.01	.53	.05								
41	42	1.03	.55	.07								
42	43	1.06	.58	.10								
43	44	1.08	.60	.12								
44	45	1.11	.63	.15								
45	46	1.13	.65	.17								
46	47	1.16	.68	.20								
47	48	1.18	.70	.22								
48	49	1.21	.73	.25								
49	50	1.23	.75	.27								
50	51	1.26	.78	.30								
51	52	1.28	.80	.32								
52	53	1.31	.83	.35								
53	54	1.33	.85	.37								
54	55	1.36	.88	.40								
55	56	1.38	.90	.42								
56	57	1.41	.93	.45								
57	58	1.43	.95	.47								
58	59	1.46	.98	.50	.02							
59	60	1.48	1.00	.52	.04							

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$ 60	$ 61	$ 1.51	$ 1.03	$ .55	$ .07	$	$	$	$	$	$	$
61	62	1.53	1.05	.57	.09							
62	63	1.56	1.08	.60	.12							
63	64	1.58	1.10	.62	.14							
64	65	1.61	1.13	.65	.17							
65	66	1.63	1.15	.67	.19							
66	67	1.66	1.18	.70	.22							
67	68	1.68	1.20	.72	.24							
68	69	1.71	1.23	.75	.27							
69	70	1.73	1.25	.77	.29							
70	71	1.76	1.28	.80	.32							
71	72	1.78	1.30	.82	.34							
72	73	1.81	1.33	.85	.37							
73	74	1.83	1.35	.87	.39							
74	75	1.86	1.38	.90	.42							
75	76	1.88	1.40	.92	.44							
76	77	1.91	1.43	.95	.47							
77	78	1.93	1.45	.97	.49	.01						
78	79	1.96	1.48	1.00	.52	.03						
79	80	1.98	1.50	1.02	.54	.06						
80	81	2.01	1.53	1.05	.57	.08						
81	82	2.03	1.55	1.07	.59	.11						
82	83	2.06	1.58	1.10	.62	.13						
83	84	2.08	1.60	1.12	.64	.16						
84	85	2.11	1.63	1.15	.67	.18						
85	86	2.13	1.65	1.17	.69	.21						
86	87	2.16	1.68	1.20	.72	.23						
87	88	2.18	1.70	1.22	.74	.26						
88	89	2.21	1.73	1.25	.77	.28						
89	90	2.23	1.75	1.27	.79	.31						
90	91	2.26	1.78	1.30	.82	.33						
91	92	2.28	1.80	1.32	.84	.36						
92	93	2.31	1.83	1.35	.87	.38						
93	94	2.33	1.85	1.37	.89	.41						
94	95	2.36	1.88	1.40	.92	.43						
95	96	2.38	1.90	1.42	.94	.46						
96	97	2.41	1.93	1.45	.97	.48						
97	98	2.43	1.95	1.47	.99	.51	.03					
98	99	2.46	1.98	1.50	1.02	.53	.05					
99	100	2.48	2.00	1.52	1.04	.56	.08					
100	101	2.51	2.03	1.55	1.07	.58	.10					
101	102	2.53	2.05	1.57	1.09	.61	.13					
102	103	2.56	2.08	1.60	1.12	.63	.15					
103	104	2.58	2.10	1.62	1.14	.66	.18					
104	105	2.61	2.13	1.65	1.17	.68	.20					
105	106	2.63	2.15	1.67	1.19	.71	.23					
106	107	2.66	2.18	1.70	1.22	.73	.25					
107	108	2.68	2.20	1.72	1.24	.76	.28					
108	109	2.71	2.23	1.75	1.27	.78	.30					
109	110	2.73	2.25	1.77	1.29	.81	.33					
110	111	2.76	2.28	1.80	1.32	.83	.35					
111	112	2.78	2.30	1.82	1.34	.86	.38					
112	113	2.81	2.33	1.85	1.37	.88	.40					
113	114	2.83	2.35	1.87	1.39	.91	.43					
114	115	2.86	2.38	1.90	1.42	.93	.45					
115	116	2.88	2.40	1.92	1.44	.96	.48					
116	117	2.91	2.43	1.95	1.47	.98	.50	.02				
117	118	2.93	2.45	1.97	1.49	1.01	.53	.05				
118	119	2.96	2.48	2.00	1.52	1.03	.55	.07				
119	120	2.98	2.50	2.02	1.54	1.06	.58	.10				

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$120	$121	$ 3.01	$ 2.53	$ 2.05	$ 1.57	$ 1.08	$ .60	$ .12	$	$	$	$
121	122	3.03	2.55	2.07	1.59	1.11	.63	.15				
122	123	3.06	2.58	2.10	1.62	1.13	.65	.17				
123	124	3.08	2.60	2.12	1.64	1.16	.68	.20				
124	125	3.11	2.63	2.15	1.67	1.18	.70	.22				
125	126	3.13	2.65	2.17	1.69	1.21	.73	.25				
126	127	3.16	2.68	2.20	1.72	1.23	.75	.27				
127	128	3.18	2.70	2.22	1.74	1.26	.78	.30				
128	129	3.21	2.73	2.25	1.77	1.28	.80	.32				
129	130	3.23	2.75	2.27	1.79	1.31	.83	.35				
130	131	3.26	2.78	2.30	1.82	1.33	.85	.37				
131	132	3.28	2.80	2.32	1.84	1.36	.88	.40				
132	133	3.31	2.83	2.35	1.87	1.38	.90	.42				
133	134	3.33	2.85	2.37	1.89	1.41	.93	.45				
134	135	3.36	2.88	2.40	1.92	1.43	.95	.47				
135	136	3.38	2.90	2.42	1.94	1.46	.98	.50	.02			
136	137	3.41	2.93	2.45	1.97	1.48	1.00	.52	.04			
137	138	3.43	2.95	2.47	1.99	1.51	1.03	.55	.07			
138	139	3.46	2.98	2.50	2.02	1.53	1.05	.57	.09			
139	140	3.48	3.00	2.52	2.04	1.56	1.08	.60	.12			
140	141	3.51	3.03	2.55	2.07	1.58	1.10	.62	.14			
141	142	3.53	3.05	2.57	2.09	1.61	1.13	.65	.17			
142	143	3.56	3.08	2.60	2.12	1.63	1.15	.67	.19			
143	144	3.58	3.10	2.62	2.14	1.66	1.18	.70	.22			
144	145	3.61	3.13	2.65	2.17	1.68	1.20	.72	.24			
145	146	3.63	3.15	2.67	2.19	1.71	1.23	.75	.27			
146	147	3.66	3.18	2.70	2.22	1.73	1.25	.77	.29			
147	148	3.68	3.20	2.72	2.24	1.76	1.28	.80	.32			
148	149	3.71	3.23	2.75	2.27	1.78	1.30	.82	.34			
149	150	3.73	3.25	2.77	2.29	1.81	1.33	.85	.37			
150	151	3.76	3.28	2.80	2.32	1.83	1.35	.87	.39			
151	152	3.78	3.30	2.82	2.34	1.86	1.38	.90	.42			
152	153	3.81	3.33	2.85	2.37	1.88	1.40	.92	.44			
153	154	3.83	3.35	2.87	2.39	1.91	1.43	.95	.47			
154	155	3.86	3.38	2.90	2.42	1.93	1.45	.97	.49	.01		
155	156	3.88	3.40	2.92	2.44	1.96	1.48	1.00	.52	.04		
156	157	3.91	3.43	2.95	2.47	1.98	1.50	1.02	.54	.06		
157	158	3.93	3.45	2.97	2.49	2.01	1.53	1.05	.57	.09		
158	159	3.96	3.48	3.00	2.52	2.03	1.55	1.07	.59	.11		
159	160	3.98	3.50	3.02	2.54	2.06	1.58	1.10	.62	.14		
160	161	4.01	3.53	3.05	2.57	2.08	1.60	1.12	.64	.16		
161	162	4.03	3.55	3.07	2.59	2.11	1.63	1.15	.67	.19		
162	163	4.06	3.58	3.10	2.62	2.13	1.65	1.17	.69	.21		
163	164	4.08	3.60	3.12	2.64	2.16	1.68	1.20	.72	.24		
164	165	4.11	3.63	3.15	2.67	2.18	1.70	1.22	.74	.26		
165	166	4.13	3.65	3.17	2.69	2.21	1.73	1.25	.77	.29		
166	167	4.16	3.68	3.20	2.72	2.23	1.75	1.27	.79	.31		
167	168	4.18	3.70	3.22	2.74	2.26	1.78	1.30	.82	.34		
168	169	4.21	3.73	3.25	2.77	2.28	1.80	1.32	.84	.36		
169	170	4.23	3.75	3.27	2.79	2.31	1.83	1.35	.87	.39		
170	171	4.26	3.78	3.30	2.82	2.33	1.85	1.37	.89	.41		
171	172	4.28	3.80	3.32	2.84	2.36	1.88	1.40	.92	.44		
172	173	4.31	3.83	3.35	2.87	2.38	1.90	1.42	.94	.46		
173	174	4.33	3.85	3.37	2.89	2.41	1.93	1.45	.97	.49	.01	
174	175	4.36	3.88	3.40	2.92	2.43	1.95	1.47	.99	.51	.03	
175	176	4.38	3.90	3.42	2.94	2.46	1.98	1.50	1.02	.54	.06	
176	177	4.41	3.93	3.45	2.97	2.48	2.00	1.52	1.04	.56	.08	
177	178	4.43	3.95	3.47	2.99	2.51	2.03	1.55	1.07	.59	.11	
178	179	4.46	3.98	3.50	3.02	2.53	2.05	1.57	1.09	.61	.13	
179	180	4.48	4.00	3.52	3.04	2.56	2.08	1.60	1.12	.64	.16	

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$180	$181	$ 4.51	$ 4.03	$ 3.55	$ 3.07	$ 2.58	$ 2.10	$1.62	$1.14	$ .66	$ .18	$
181	182	4.53	4.05	3.57	3.09	2.61	2.13	1.65	1.17	.69	.21	
182	183	4.56	4.08	3.60	3.12	2.63	2.15	1.67	1.19	.71	.23	
183	184	4.58	4.10	3.62	3.14	2.66	2.18	1.70	1.22	.74	.26	
184	185	4.61	4.13	3.65	3.17	2.68	2.20	1.72	1.24	.76	.28	
185	186	4.63	4.15	3.67	3.19	2.71	2.23	1.75	1.27	.79	.31	
186	187	4.66	4.18	3.70	3.22	2.73	2.25	1.77	1.29	.81	.33	
187	188	4.68	4.20	3.72	3.24	2.76	2.28	1.80	1.32	.84	.36	
188	189	4.71	4.23	3.75	3.27	2.78	2.30	1.82	1.34	.86	.38	
189	190	4.73	4.25	3.77	3.29	2.81	2.33	1.85	1.37	.89	.41	
190	191	4.76	4.28	3.80	3.32	2.83	2.35	1.87	1.39	.91	.43	
191	192	4.78	4.30	3.82	3.34	2.86	2.38	1.90	1.42	.94	.46	
192	193	4.81	4.33	3.85	3.37	2.88	2.40	1.92	1.44	.96	.48	
193	194	4.83	4.35	3.87	3.39	2.91	2.43	1.95	1.47	.99	.51	.02
194	195	4.86	4.38	3.90	3.42	2.93	2.45	1.97	1.49	1.01	.53	.05
195	196	4.88	4.40	3.92	3.44	2.96	2.48	2.00	1.52	1.04	.56	.07
196	197	4.91	4.43	3.95	3.47	2.98	2.50	2.02	1.54	1.06	.58	.10
197	198	4.93	4.45	3.97	3.49	3.01	2.53	2.05	1.57	1.09	.61	.12
198	199	4.96	4.48	4.00	3.52	3.03	2.55	2.07	1.59	1.11	.63	.15
199	200	4.98	4.50	4.02	3.54	3.06	2.58	2.10	1.62	1.14	.66	.17
200	201	5.01	4.53	4.05	3.57	3.08	2.60	2.12	1.64	1.16	.68	.20
201	202	5.03	4.55	4.07	3.59	3.11	2.63	2.15	1.67	1.19	.71	.22
202	203	5.06	4.58	4.10	3.62	3.13	2.65	2.17	1.69	1.21	.73	.25
203	204	5.08	4.60	4.12	3.64	3.16	2.68	2.20	1.72	1.24	.76	.27
204	205	5.11	4.63	4.15	3.67	3.18	2.70	2.22	1.74	1.26	.78	.30
205	206	5.13	4.65	4.17	3.69	3.21	2.73	2.25	1.77	1.29	.81	.32
206	207	5.16	4.68	4.20	3.72	3.23	2.75	2.27	1.79	1.31	.83	.35
207	208	5.18	4.70	4.22	3.74	3.26	2.78	2.30	1.82	1.34	.86	.37
208	209	5.21	4.73	4.25	3.77	3.28	2.80	2.32	1.84	1.36	.88	.40
209	210	5.23	4.75	4.27	3.79	3.31	2.83	2.35	1.87	1.39	.91	.42
210	211	5.26	4.78	4.30	3.82	3.33	2.85	2.37	1.89	1.41	.93	.45
211	212	5.28	4.80	4.32	3.84	3.36	2.88	2.40	1.92	1.44	.96	.47
212	213	5.31	4.83	4.35	3.87	3.38	2.90	2.42	1.94	1.46	.98	.50
213	214	5.33	4.85	4.37	3.89	3.41	2.93	2.45	1.97	1.49	1.01	.52
214	215	5.36	4.88	4.40	3.92	3.43	2.95	2.47	1.99	1.51	1.03	.55
215	216	5.38	4.90	4.42	3.94	3.46	2.98	2.50	2.02	1.54	1.06	.57
216	217	5.41	4.93	4.45	3.97	3.48	3.00	2.52	2.04	1.56	1.08	.60
217	218	5.43	4.95	4.47	3.99	3.51	3.03	2.55	2.07	1.59	1.11	.62
218	219	5.46	4.98	4.50	4.02	3.53	3.05	2.57	2.09	1.61	1.13	.65
219	220	5.48	5.00	4.52	4.04	3.56	3.08	2.60	2.12	1.64	1.16	.67
220	221	5.51	5.03	4.55	4.07	3.58	3.10	2.62	2.14	1.66	1.18	.70
221	222	5.53	5.05	4.57	4.09	3.61	3.13	2.65	2.17	1.69	1.21	.72
222	223	5.56	5.08	4.60	4.12	3.63	3.15	2.67	2.19	1.71	1.23	.75
223	224	5.58	5.10	4.62	4.14	3.66	3.18	2.70	2.22	1.74	1.26	.77
224	225	5.61	5.13	4.65	4.17	3.68	3.20	2.72	2.24	1.76	1.28	.80
225	226	5.63	5.15	4.67	4.19	3.71	3.23	2.75	2.27	1.79	1.31	.82
226	227	5.66	5.18	4.70	4.22	3.73	3.25	2.77	2.29	1.81	1.33	.85
227	228	5.68	5.20	4.72	4.24	3.76	3.28	2.80	2.32	1.84	1.36	.87
228	229	5.71	5.23	4.75	4.27	3.78	3.30	2.82	2.34	1.86	1.38	.90
229	230	5.73	5.25	4.77	4.29	3.81	3.33	2.85	2.37	1.89	1.41	.92
230	231	5.76	5.28	4.80	4.32	3.83	3.35	2.87	2.39	1.91	1.43	.95
231	232	5.78	5.30	4.82	4.34	3.86	3.38	2.90	2.42	1.94	1.46	.97
232	233	5.81	5.33	4.85	4.37	3.88	3.40	2.92	2.44	1.96	1.48	1.00
233	234	5.83	5.35	4.87	4.39	3.91	3.43	2.95	2.47	1.99	1.51	1.02
234	235	5.86	5.38	4.90	4.42	3.93	3.45	2.97	2.49	2.01	1.53	1.05
235	236	5.88	5.40	4.92	4.44	3.96	3.48	3.00	2.52	2.04	1.56	1.07
236	237	5.91	5.43	4.95	4.47	3.98	3.50	3.02	2.54	2.06	1.58	1.10
237	238	5.93	5.45	4.97	4.49	4.01	3.53	3.05	2.57	2.09	1.61	1.12
238	239	5.96	5.48	5.00	4.52	4.03	3.55	3.07	2.59	2.11	1.63	1.15
239	240	5.98	5.50	5.02	4.54	4.06	3.58	3.10	2.62	2.14	1.66	1.17

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$240	$241	$ 6.01	$ 5.53	$ 5.05	$ 4.57	$ 4.08	$ 3.60	$3.12	$2.64	$2.16	$1.68	$1.20
241	242	6.03	5.55	5.07	4.59	4.11	3.63	3.15	2.67	2.19	1.71	1.22
242	243	6.06	5.58	5.10	4.62	4.13	3.65	3.17	2.69	2.21	1.73	1.25
243	244	6.08	5.60	5.12	4.64	4.16	3.68	3.20	2.72	2.24	1.76	1.27
244	245	6.11	5.63	5.15	4.67	4.18	3.70	3.22	2.74	2.26	1.78	1.30
245	246	6.13	5.65	5.17	4.69	4.21	3.73	3.25	2.77	2.29	1.81	1.32
246	247	6.16	5.68	5.20	4.72	4.23	3.75	3.27	2.79	2.31	1.83	1.35
247	248	6.18	5.70	5.22	4.74	4.26	3.78	3.30	2.82	2.34	1.86	1.37
248	249	6.21	5.73	5.25	4.77	4.28	3.80	3.32	2.84	2.36	1.88	1.40
249	250	6.23	5.75	5.27	4.79	4.31	3.83	3.35	2.87	2.39	1.91	1.42
250	251	6.26	5.78	5.30	4.82	4.34	3.86	3.38	2.90	2.42	1.94	1.45
251	252	6.28	5.80	5.32	4.84	4.36	3.88	3.40	2.92	2.44	1.96	1.48
252	253	6.31	5.83	5.35	4.87	4.39	3.91	3.43	2.95	2.47	1.99	1.51
253	254	6.33	5.85	5.37	4.89	4.41	3.93	3.45	2.97	2.49	2.01	1.53
254	255	6.36	5.88	5.40	4.92	4.44	3.96	3.48	3.00	2.52	2.04	1.56
255	256	6.38	5.90	5.42	4.94	4.46	3.98	3.50	3.02	2.54	2.06	1.58
256	257	6.41	5.93	5.45	4.97	4.49	4.01	3.53	3.05	2.57	2.09	1.61
257	258	6.43	5.95	5.47	4.99	4.51	4.03	3.55	3.07	2.59	2.11	1.63
258	259	6.46	5.98	5.50	5.02	4.54	4.06	3.58	3.10	2.62	2.14	1.66
259	260	6.48	6.00	5.52	5.04	4.56	4.08	3.60	3.12	2.64	2.16	1.68
260	261	6.51	6.03	5.55	5.07	4.59	4.11	3.63	3.15	2.67	2.19	1.71
261	262	6.53	6.05	5.57	5.09	4.61	4.13	3.65	3.17	2.69	2.21	1.73
262	263	6.56	6.08	5.60	5.12	4.64	4.16	3.68	3.20	2.72	2.24	1.76
263	264	6.58	6.10	5.62	5.14	4.66	4.18	3.70	3.22	2.74	2.26	1.78
264	265	6.61	6.13	5.65	5.17	4.69	4.21	3.73	3.25	2.77	2.29	1.81
265	266	6.63	6.15	5.67	5.19	4.71	4.23	3.75	3.27	2.79	2.31	1.83
266	267	6.66	6.18	5.70	5.22	4.74	4.26	3.78	3.30	2.82	2.34	1.86
267	268	6.68	6.20	5.72	5.24	4.76	4.28	3.80	3.32	2.84	2.36	1.88
268	269	6.71	6.23	5.75	5.27	4.79	4.31	3.83	3.35	2.87	2.39	1.91
269	270	6.73	6.25	5.77	5.29	4.81	4.33	3.85	3.37	2.89	2.41	1.93
270	271	6.76	6.28	5.80	5.32	4.84	4.36	3.88	3.40	2.92	2.44	1.96
271	272	6.78	6.30	5.82	5.34	4.86	4.38	3.90	3.42	2.94	2.46	1.98
272	273	6.81	6.33	5.85	5.37	4.89	4.41	3.93	3.45	2.97	2.49	2.01
273	274	6.83	6.35	5.87	5.39	4.91	4.43	3.95	3.47	2.99	2.51	2.03
274	275	6.86	6.38	5.90	5.42	4.94	4.46	3.98	3.50	3.02	2.54	2.06
275	276	6.88	6.40	5.92	5.44	4.96	4.48	4.00	3.52	3.04	2.56	2.08
276	277	6.91	6.43	5.95	5.47	4.99	4.51	4.03	3.55	3.07	2.59	2.11
277	278	6.93	6.45	5.97	5.49	5.01	4.53	4.05	3.57	3.09	2.61	2.13
278	279	6.96	6.48	6.00	5.52	5.04	4.56	4.08	3.60	3.12	2.64	2.16
279	280	6.98	6.50	6.02	5.54	5.06	4.58	4.10	3.62	3.14	2.66	2.18
280	281	7.01	6.53	6.05	5.57	5.09	4.61	4.13	3.65	3.17	2.69	2.21
281	282	7.03	6.55	6.07	5.59	5.11	4.63	4.15	3.67	3.19	2.71	2.23
282	283	7.06	6.58	6.10	5.62	5.14	4.66	4.18	3.70	3.22	2.74	2.26
283	284	7.08	6.60	6.12	5.64	5.16	4.68	4.20	3.72	3.24	2.76	2.28
284	285	7.11	6.63	6.15	5.67	5.19	4.71	4.23	3.75	3.27	2.79	2.31
285	286	7.13	6.65	6.17	5.69	5.21	4.73	4.25	3.77	3.29	2.81	2.33
286	287	7.15	6.67	6.19	5.71	5.23	4.75	4.27	3.79	3.31	2.83	2.35
287	288	7.18	6.70	6.22	5.74	5.26	4.78	4.30	3.82	3.34	2.86	2.38
288	289	7.20	6.72	6.24	5.76	5.28	4.80	4.32	3.84	3.36	2.88	2.40
289	290	7.23	6.75	6.27	5.79	5.31	4.83	4.35	3.87	3.39	2.91	2.43
290	291	7.25	6.77	6.29	5.81	5.33	4.85	4.37	3.89	3.41	2.93	2.45
291	292	7.28	6.80	6.32	5.84	5.36	4.88	4.40	3.92	3.44	2.96	2.48
292	293	7.30	6.82	6.34	5.86	5.38	4.90	4.42	3.94	3.46	2.98	2.50
293	294	7.33	6.85	6.37	5.89	5.41	4.93	4.45	3.97	3.49	3.01	2.53
294	295	7.35	6.87	6.39	5.91	5.43	4.95	4.47	3.99	3.51	3.03	2.55
295	296	7.38	6.90	6.42	5.94	5.46	4.98	4.50	4.02	3.54	3.06	2.58
296	297	7.40	6.92	6.44	5.96	5.48	5.00	4.52	4.04	3.56	3.08	2.60
297	298	7.43	6.95	6.47	5.99	5.51	5.03	4.55	4.07	3.59	3.11	2.63
298	299	7.45	6.97	6.49	6.01	5.53	5.05	4.57	4.09	3.61	3.13	2.65
299	300	7.48	7.00	6.52	6.04	5.56	5.08	4.60	4.12	3.64	3.16	2.68

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$300	$301	$ 7.50	$ 7.02	$ 6.54	$ 6.06	$ 5.58	$ 5.10	$4.62	$4.14	$3.66	$3.18	$2.70
301	302	7.53	7.05	6.57	6.09	5.61	5.13	4.65	4.17	3.69	3.21	2.73
302	303	7.55	7.07	6.59	6.11	5.63	5.15	4.68	4.19	3.71	3.23	2.75
303	304	7.58	7.10	6.62	6.14	5.66	5.18	4.70	4.22	3.74	3.26	2.78
304	305	7.60	7.12	6.64	6.16	5.68	5.20	4.72	4.24	3.76	3.28	2.80
305	306	7.63	7.15	6.67	6.19	5.71	5.23	4.75	4.27	3.79	3.31	2.83
306	307	7.65	7.17	6.69	6.21	5.73	5.25	4.77	4.29	3.81	3.33	2.85
307	308	7.68	7.20	6.72	6.24	5.76	5.28	4.80	4.32	3.84	3.36	2.88
308	309	7.70	7.22	6.74	6.26	5.78	5.30	4.82	4.34	3.86	3.38	2.90
309	310	7.73	7.25	6.77	6.29	5.81	5.33	4.85	4.37	3.89	3.41	2.93
310	311	7.75	7.27	6.79	6.31	5.83	5.35	4.87	4.39	3.91	3.43	2.95
311	312	7.78	7.30	6.82	6.34	5.86	5.38	4.90	4.42	3.94	3.46	2.98
312	313	7.80	7.32	6.84	6.36	5.88	5.40	4.92	4.44	3.96	3.48	3.00
313	314	7.83	7.35	6.87	6.39	5.91	5.43	4.95	4.47	3.99	3.51	3.03
314	315	7.85	7.37	6.89	6.41	5.93	5.45	4.97	4.49	4.01	3.53	3.05
315	316	7.88	7.40	6.92	6.44	5.96	5.48	5.00	4.52	4.04	3.56	3.08
316	317	7.90	7.42	6.94	6.46	5.98	5.50	5.02	4.54	4.06	3.58	3.10
317	318	7.93	7.45	6.97	6.49	6.01	5.53	5.05	4.57	4.09	3.61	3.13
318	319	7.95	7.47	6.99	6.51	6.03	5.55	5.07	4.59	4.11	3.63	3.15
319	320	7.98	7.50	7.02	6.54	6.06	5.58	5.10	4.62	4.14	3.66	3.18
320	321	8.00	7.52	7.04	6.56	6.08	5.60	5.12	4.64	4.16	3.68	3.20
321	322	8.03	7.55	7.07	6.59	6.11	5.63	5.15	4.67	4.19	3.71	3.23
322	323	8.05	7.57	7.09	6.61	6.13	5.65	5.17	4.69	4.21	3.73	3.25
323	324	8.08	7.60	7.12	6.64	6.16	5.68	5.20	4.72	4.24	3.76	3.28
324	325	8.10	7.62	7.14	6.66	6.18	5.70	5.22	4.74	4.26	3.78	3.30
325	326	8.13	7.65	7.17	6.69	6.21	5.73	5.25	4.77	4.29	3.81	3.33
326	327	8.15	7.67	7.19	6.71	6.23	5.75	5.27	4.79	4.31	3.83	3.35
327	328	8.18	7.70	7.22	6.74	6.26	5.78	5.30	4.82	4.34	3.86	3.38
328	329	8.20	7.72	7.24	6.76	6.28	5.80	5.32	4.84	4.36	3.88	3.40
329	330	8.23	7.75	7.27	6.79	6.31	5.83	5.35	4.87	4.39	3.91	3.43
330	331	8.25	7.77	7.29	6.81	6.33	5.85	5.37	4.89	4.41	3.93	3.45
331	332	8.28	7.80	7.32	6.84	6.36	5.88	5.40	4.92	4.44	3.96	3.48
332	333	8.30	7.82	7.34	6.86	6.38	5.90	5.42	4.94	4.46	3.98	3.50
333	334	8.33	7.85	7.37	6.89	6.41	5.93	5.45	4.97	4.49	4.01	3.53
334	335	8.35	7.87	7.39	6.91	6.43	5.95	5.47	4.99	4.51	4.03	3.55
335	336	8.38	7.90	7.42	6.94	6.46	5.98	5.50	5.02	4.54	4.06	3.58
336	337	8.40	7.92	7.44	6.96	6.48	6.00	5.52	5.04	4.56	4.08	3.60
337	338	8.43	7.95	7.47	6.99	6.51	6.03	5.55	5.07	4.59	4.11	3.63
338	339	8.45	7.97	7.49	7.01	6.53	6.05	5.57	5.09	4.61	4.13	3.65
339	340	8.48	8.00	7.52	7.04	6.56	6.08	5.60	5.12	4.64	4.16	3.68
340	341	8.50	8.02	7.54	7.06	6.58	6.10	5.62	5.14	4.66	4.18	3.70
341	342	8.53	8.05	7.57	7.09	6.61	6.13	5.65	5.17	4.69	4.21	3.73
342	343	8.55	8.07	7.59	7.11	6.63	6.15	5.67	5.19	4.71	4.25	3.75
343	344	8.58	8.10	7.62	7.14	6.66	6.18	5.70	5.22	4.74	4.26	3.78
344	345	8.60	8.12	7.64	7.16	6.68	6.20	5.72	5.24	4.76	4.28	3.80
345	346	8.63	8.15	7.67	7.19	6.71	6.23	5.75	5.27	4.79	4.31	3.83
346	347	8.65	8.17	7.69	7.21	6.73	6.25	5.77	5.29	4.81	4.33	3.85
347	348	8.68	8.20	7.72	7.24	6.76	6.28	5.80	5.32	4.84	4.36	3.88
348	349	8.70	8.22	7.74	7.26	6.78	6.30	5.82	5.34	4.86	4.38	3.90
349	350	8.73	8.25	7.77	7.29	6.81	6.33	5.85	5.37	4.89	4.41	3.93
350	351	8.75	8.27	7.79	7.31	6.83	6.35	5.87	5.39	4.91	4.43	3.95
351	352	8.78	8.30	7.82	7.34	6.86	6.38	5.90	5.42	4.94	4.46	3.98
352	353	8.80	8.32	7.84	7.36	6.88	6.40	5.92	5.44	4.96	4.48	4.00
353	354	8.83	8.35	7.87	7.39	6.91	6.43	5.95	5.47	4.99	4.51	4.03
354	355	8.85	8.37	7.89	7.41	6.93	6.45	5.97	5.49	5.01	4.53	4.05
355	356	8.88	8.40	7.92	7.44	6.96	6.48	6.00	5.52	5.04	4.56	4.08
356	357	8.90	8.42	7.94	7.46	6.98	6.50	6.02	5.54	5.06	4.58	4.10
357	358	8.93	8.45	7.97	7.49	7.01	6.53	6.05	5.57	5.09	4.61	4.13
358	359	8.95	8.47	7.99	7.51	7.03	6.55	6.07	5.59	5.11	4.63	4.15
359	360	8.98	8.50	8.02	7.54	7.06	6.58	6.10	5.62	5.14	4.66	4.18

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$360	$361	$ 9.00	$ 8.52	$ 8.04	$ 7.56	$ 7.08	$ 6.60	$6.12	$5.64	$5.16	$4.68	$4.20
361	362	9.03	8.55	8.07	7.59	7.11	6.63	6.15	5.67	5.19	4.71	4.23
362	363	9.05	8.57	8.09	7.61	7.13	6.65	6.17	5.69	5.21	4.73	4.25
363	364	9.08	8.60	8.12	7.64	7.16	6.68	6.20	5.72	5.24	4.76	4.28
364	365	9.10	8.62	8.14	7.66	7.18	6.70	6.22	5.74	5.26	4.78	4.30
365	366	9.13	8.65	8.17	7.69	7.21	6.73	6.25	5.77	5.29	4.81	4.33
366	367	9.15	8.67	8.19	7.71	7.23	6.75	6.27	5.79	5.31	4.83	4.35
367	368	9.18	8.70	8.22	7.74	7.26	6.78	6.30	5.82	5.34	4.86	4.38
368	369	9.20	8.72	8.24	7.76	7.28	6.80	6.32	5.84	5.36	4.88	4.40
369	370	9.23	8.75	8.27	7.79	7.31	6.83	6.35	5.87	5.39	4.91	4.43
370	371	9.25	8.77	8.29	7.81	7.33	6.85	6.37	5.89	5.41	4.93	4.45
371	372	9.28	8.80	8.32	7.84	7.36	6.88	6.40	5.92	5.44	4.96	4.48
372	373	9.30	8.82	8.34	7.86	7.38	6.90	6.42	5.94	5.46	4.98	4.50
373	374	9.33	8.85	8.37	7.89	7.41	6.93	6.45	5.97	5.49	5.01	4.53
374	375	9.35	8.87	8.39	7.91	7.43	6.95	6.47	5.99	5.51	5.03	4.55
375	376	9.38	8.90	8.42	7.94	7.46	6.98	6.50	6.02	5.54	5.06	4.58
376	377	9.40	8.92	8.44	7.96	7.48	7.00	6.52	6.04	5.56	5.08	4.60
377	378	9.43	8.95	8.47	7.99	7.51	7.03	6.55	6.07	5.59	5.11	4.63
378	379	9.45	8.97	8.49	8.01	7.53	7.05	6.57	6.09	5.61	5.13	4.65
379	380	9.48	9.00	8.52	8.04	7.56	7.08	6.60	6.12	5.64	5.16	4.68
380	381	9.50	9.02	8.54	8.06	7.58	7.10	6.62	6.14	5.66	5.18	4.70
381	382	9.53	9.05	8.57	8.09	7.61	7.13	6.65	6.17	5.69	5.21	4.73
382	383	9.55	9.07	8.59	8.11	7.63	7.15	6.67	6.19	5.71	5.23	4.75
383	384	9.58	9.10	8.62	8.14	7.66	7.18	6.70	6.22	5.74	5.26	4.78
384	385	9.60	9.12	8.64	8.16	7.68	7.20	6.72	6.24	5.76	5.28	4.80
385	386	9.63	9.15	8.67	8.19	7.71	7.23	6.75	6.27	5.79	5.31	4.83
386	387	9.65	9.17	8.69	8.21	7.73	7.25	6.77	6.29	5.81	5.33	4.85
387	388	9.68	9.20	8.72	8.24	7.76	7.28	6.80	6.32	5.84	5.36	4.88
388	389	9.70	9.22	8.74	8.26	7.78	7.30	6.82	6.34	5.86	5.38	4.90
389	390	9.73	9.25	8.77	8.29	7.81	7.33	6.85	6.37	5.89	5.41	4.93
390	391	9.75	9.27	8.79	8.31	7.83	7.35	6.87	6.39	5.91	5.43	4.95
391	392	9.78	9.30	8.82	8.34	7.86	7.38	6.90	6.42	5.94	5.46	4.98
392	393	9.80	9.32	8.84	8.36	7.88	7.40	6.92	6.44	5.96	5.48	5.00
393	394	9.83	9.35	8.87	8.39	7.91	7.43	6.95	6.47	5.99	5.51	5.03
394	395	9.85	9.37	8.89	8.41	7.93	7.45	6.97	6.49	6.01	5.53	5.05
395	396	9.88	9.40	8.92	8.44	7.96	7.48	7.00	6.52	6.04	5.56	5.08
396	397	9.90	9.42	8.94	8.46	7.98	7.50	7.02	6.54	6.06	5.58	5.10
397	398	9.93	9.45	8.97	8.49	8.01	7.53	7.05	6.57	6.09	5.61	5.13
398	399	9.95	9.47	8.99	8.51	8.03	7.55	7.07	6.59	6.11	5.63	5.15
399	400	9.98	9.50	9.02	8.54	8.06	7.58	7.10	6.62	6.14	5.66	5.18
400	401	10.00	9.52	9.04	8.56	8.08	7.60	7.12	6.64	6.16	5.68	5.20
401	402	10.03	9.55	9.07	8.59	8.11	7.63	7.15	6.67	6.19	5.71	5.23
402	403	10.05	9.57	9.09	8.61	8.13	7.65	7.17	6.69	6.21	5.73	5.25
403	404	10.08	9.60	9.12	8.64	8.16	7.68	7.20	6.72	6.24	5.76	5.28
404	405	10.10	9.62	9.14	8.66	8.18	7.70	7.22	6.74	6.26	5.78	5.30
405	406	10.13	9.65	9.17	8.69	8.21	7.73	7.25	6.77	6.29	5.81	5.33
406	407	10.15	9.67	9.19	8.71	8.23	7.75	7.27	6.79	6.31	5.83	5.35
407	408	10.18	9.70	9.22	8.74	8.26	7.78	7.30	6.82	6.34	5.86	5.38
408	409	10.20	9.72	9.24	8.76	8.28	7.80	7.32	6.84	6.36	5.88	5.40
409	410	10.23	9.75	9.27	8.79	8.31	7.83	7.35	6.87	6.39	5.91	5.43
410	411	10.25	9.77	9.29	8.81	8.33	7.85	7.37	6.89	6.41	5.93	5.45
411	412	10.28	9.80	9.32	8.84	8.36	7.88	7.40	6.92	6.44	5.96	5.48
412	413	10.30	9.82	9.34	8.86	8.38	7.90	7.42	6.94	6.46	5.98	5.50
413	414	10.33	9.85	9.37	8.89	8.41	7.93	7.45	6.97	6.49	6.01	5.53
414	415	10.35	9.87	9.39	8.91	8.43	7.95	7.47	6.99	6.51	6.03	5.55
415	416	10.38	9.90	9.42	8.94	8.46	7.98	7.50	7.02	6.54	6.06	5.58
416	417	10.40	9.92	9.44	8.96	8.48	8.00	7.52	7.04	6.56	6.08	5.60
417	418	10.43	9.95	9.47	8.99	8.51	8.03	7.55	7.07	6.59	6.11	5.63
418	419	10.45	9.97	9.49	9.01	8.53	8.05	7.57	7.09	6.61	6.13	5.65
419	420	10.48	10.00	9.52	9.04	8.56	8.08	7.60	7.12	6.64	6.16	5.68

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$420	$421	$10.50	$10.02	$ 9.54	$ 9.06	$ 8.58	$ 8.10	$7.62	$7.14	$6.66	$6.18	$5.70
421	422	10.53	10.05	9.57	9.09	8.61	8.13	7.65	7.17	6.69	6.21	5.73
422	423	10.55	10.07	9.59	9.11	8.63	8.15	7.67	7.19	6.71	6.23	5.75
423	424	10.58	10.10	9.62	9.14	8.66	8.18	7.70	7.22	6.74	6.26	5.78
424	425	10.60	10.12	9.64	9.16	8.68	8.20	7.72	7.24	6.76	6.28	5.80
425	426	10.63	10.15	9.67	9.19	8.71	8.23	7.75	7.27	6.79	6.31	5.83
426	427	10.65	10.17	9.69	9.21	8.73	8.25	7.77	7.29	6.81	6.33	5.85
427	428	10.68	10.20	9.72	9.24	8.76	8.28	7.80	7.32	6.84	6.36	5.88
428	429	10.70	10.22	9.74	9.26	8.78	8.30	7.82	7.34	6.86	6.38	5.90
429	430	10.73	10.25	9.77	9.29	8.81	8.33	7.85	7.37	6.89	6.41	5.93
430	431	10.75	10.27	9.79	9.31	8.83	8.35	7.87	7.39	6.91	6.43	5.95
431	432	10.78	10.30	9.82	9.34	8.86	8.38	7.90	7.42	6.94	6.46	5.98
432	433	10.80	10.32	9.84	9.36	8.88	8.40	7.92	7.44	6.96	6.48	6.00
433	434	10.83	10.35	9.87	9.39	8.91	8.43	7.95	7.47	6.99	6.51	6.03
434	435	10.85	10.37	9.89	9.41	8.93	8.45	7.97	7.49	7.01	6.53	6.05
435	436	10.88	10.40	9.92	9.44	8.96	8.48	8.00	7.52	7.04	6.56	6.08
436	437	10.90	10.42	9.94	9.46	8.98	8.50	8.02	7.54	7.06	6.58	6.10
437	438	10.93	10.45	9.97	9.49	9.01	8.53	8.05	7.57	7.09	6.61	6.13
438	439	10.95	10.47	9.99	9.51	9.03	8.55	8.07	7.59	7.11	6.63	6.15
439	440	10.98	10.50	10.02	9.54	9.06	8.58	8.10	7.62	7.14	6.66	6.18
440	441	11.00	10.52	10.04	9.56	9.08	8.60	8.12	7.64	7.16	6.68	6.20
441	442	11.03	10.55	10.07	9.59	9.11	8.63	8.15	7.67	7.19	6.71	6.23
442	443	11.05	10.57	10.09	9.61	9.13	8.65	8.17	7.69	7.21	6.73	6.25
443	444	11.08	10.60	10.12	9.64	9.16	8.68	8.20	7.72	7.24	6.76	6.28
444	445	11.10	10.62	10.14	9.66	9.18	8.70	8.22	7.74	7.26	6.78	6.30
445	446	11.13	10.65	10.17	9.69	9.21	8.73	8.25	7.77	7.29	6.81	6.33
446	447	11.15	10.67	10.19	9.71	9.23	8.75	8.27	7.79	7.31	6.83	6.35
447	448	11.18	10.70	10.22	9.74	9.26	8.78	8.30	7.82	7.34	6.86	6.38
448	449	11.20	10.72	10.24	9.76	9.28	8.80	8.32	7.84	7.36	6.88	6.40
449	450	11.23	10.75	10.27	9.79	9.31	8.83	8.35	7.87	7.39	6.91	6.43
450	451	11.25	10.77	10.29	9.81	9.33	8.85	8.37	7.89	7.41	6.93	6.45
451	452	11.28	10.80	10.32	9.84	9.36	8.88	8.40	7.92	7.44	6.96	6.48
452	453	11.30	10.82	10.34	9.86	9.38	8.90	8.42	7.94	7.46	6.98	6.50
453	454	11.33	10.85	10.37	9.89	9.41	8.93	8.45	7.97	7.49	7.01	6.53
454	455	11.35	10.87	10.39	9.91	9.43	8.95	8.47	7.99	7.51	7.03	6.55
455	456	11.38	10.90	10.42	9.94	9.46	8.98	8.50	8.02	7.54	7.06	6.58
456	457	11.40	10.92	10.44	9.96	9.48	9.00	8.52	8.04	7.56	7.08	6.60
457	458	11.43	10.95	10.47	9.99	9.51	9.03	8.55	8.07	7.59	7.11	6.63
458	459	11.45	10.97	10.49	10.01	9.53	9.05	8.57	8.09	7.61	7.13	6.65
459	460	11.48	11.00	10.52	10.04	9.56	9.08	8.60	8.12	7.64	7.16	6.68
460	461	11.50	11.02	10.54	10.06	9.58	9.10	8.62	8.14	7.66	7.18	6.70
461	462	11.53	11.05	10.57	10.09	9.61	9.13	8.65	8.17	7.69	7.21	6.73
462	463	11.55	11.07	10.59	10.11	9.63	9.15	8.67	8.19	7.71	7.23	6.75
463	464	11.58	11.10	10.62	10.14	9.66	9.18	8.70	8.22	7.74	7.26	6.78
464	465	11.60	11.12	10.64	10.16	9.68	9.20	8.72	8.24	7.76	7.28	6.80
465	466	11.63	11.15	10.67	10.19	9.71	9.23	8.75	8.27	7.79	7.31	6.83
466	467	11.65	11.17	10.69	10.21	9.73	9.25	8.77	8.29	7.81	7.33	6.85
467	468	11.68	11.20	10.72	10.24	9.76	9.28	8.80	8.32	7.84	7.36	6.88
468	469	11.70	11.22	10.74	10.26	9.78	9.30	8.82	8.34	7.86	7.38	6.90
469	470	11.73	11.25	10.77	10.29	9.81	9.33	8.85	8.37	7.89	7.41	6.93
470	471	11.75	11.27	10.79	10.31	9.83	9.35	8.87	8.39	7.91	7.43	6.95
471	472	11.78	11.30	10.82	10.34	9.86	9.38	8.90	8.42	7.94	7.46	6.98
472	473	11.80	11.32	10.84	10.36	9.88	9.40	8.92	8.44	7.96	7.48	7.00
473	474	11.83	11.35	10.87	10.39	9.91	9.43	8.95	8.47	7.99	7.51	7.03
474	475	11.85	11.37	10.89	10.41	9.93	9.45	8.97	8.49	8.01	7.53	7.05
475	476	11.88	11.40	10.92	10.44	9.96	9.48	9.00	8.52	8.04	7.56	7.08
476	477	11.90	11.42	10.94	10.46	9.98	9.50	9.02	8.54	8.06	7.58	7.10
477	478	11.93	11.45	10.97	10.49	10.01	9.53	9.05	8.57	8.09	7.61	7.13
478	479	11.95	11.47	10.99	10.51	10.03	9.55	9.07	8.59	8.11	7.63	7.15
479	480	11.98	11.50	11.02	10.54	10.06	9.58	9.10	8.62	8.14	7.66	7.18

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS —										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE —										
$480	$481	$12.00	$11.52	$11.04	$10.56	$10.08	$ 9.60	$9.12	$8.64	$8.16	$7.68	$7.20
481	482	12.03	11.55	11.07	10.59	10.11	9.63	9.15	8.67	8.19	7.71	7.23
482	483	12.05	11.57	11.09	10.61	10.13	9.65	9.17	8.69	8.21	7.73	7.25
483	484	12.08	11.60	11.12	10.64	10.16	9.68	9.20	8.72	8.24	7.76	7.28
484	485	12.10	11.62	11.14	10.66	10.18	9.70	9.22	8.74	8.26	7.78	7.30
485	486	12.13	11.65	11.17	10.69	10.21	9.73	9.25	8.77	8.29	7.81	7.33
486	487	12.15	11.67	11.19	10.71	10.23	9.75	9.27	8.79	8.31	7.83	7.35
487	488	12.18	11.70	11.22	10.74	10.26	9.78	9.30	8.82	8.34	7.86	7.38
488	489	12.20	11.72	11.24	10.76	10.28	9.80	9.32	8.84	8.36	7.88	7.40
489	490	12.23	11.75	11.27	10.79	10.31	9.83	9.35	8.87	8.39	7.91	7.43
490	491	12.25	11.77	11.29	10.81	10.33	9.85	9.37	8.89	8.41	7.93	7.45
491	492	12.28	11.80	11.32	10.84	10.36	9.88	9.40	8.92	8.44	7.96	7.48
492	493	12.30	11.82	11.34	10.86	10.38	9.90	9.42	8.94	8.46	7.98	7.50
493	494	12.33	11.85	11.37	10.89	10.41	9.93	9.45	8.97	8.49	8.01	7.53
494	495	12.35	11.87	11.39	10.91	10.43	9.95	9.47	8.99	8.51	8.03	7.55
495	496	12.38	11.90	11.42	10.94	10.46	9.98	9.50	9.02	8.54	8.06	7.58
496	497	12.40	11.92	11.44	10.96	10.48	10.00	9.52	9.04	8.56	8.08	7.60
497	498	12.43	11.95	11.47	10.99	10.51	10.03	9.55	9.07	8.59	8.11	7.63
498	499	12.45	11.97	11.49	11.01	10.53	10.05	9.57	9.09	8.61	8.13	7.65
499	500	12.48	12.00	11.52	11.04	10.56	10.08	9.60	9.12	8.64	8.16	7.68
$500.00 and Over		Use 2½% of amount over $500.00 plus -										
		12.50	12.02	11.54	11.06	10.58	10.10	9.62	9.13	8.65	8.17	7.69

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

BI-WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$ 0	$ 5	$ .06	$	$	$	$	$	$	$	$	$	$
5	10	.18										
10	15	.31										
15	20	.43										
20	25	.56										
25	30	.68										
30	35	.81										
35	40	.93										
40	45	1.06	.10									
45	50	1.18	.22									
50	55	1.31	.35									
55	60	1.43	.47									
60	65	1.56	.60									
65	70	1.68	.72									
70	75	1.81	.85									
75	80	1.93	.97	.01								
80	85	2.06	1.10	.13								
85	90	2.18	1.22	.26								
90	95	2.31	1.35	.38								
95	100	2.43	1.47	.51								
100	105	2.56	1.60	.63								
105	110	2.68	1.72	.76								
110	115	2.81	1.85	.88								
115	120	2.93	1.97	1.01	.05							
120	125	3.06	2.10	1.13	.17							
125	130	3.18	2.22	1.26	.30							
130	135	3.31	2.35	1.38	.42							
135	140	3.43	2.47	1.51	.55							
140	145	3.56	2.60	1.63	.67							
145	150	3.68	2.72	1.76	.80							
150	155	3.81	2.85	1.88	.92							
155	160	3.93	2.97	2.01	1.05	.09						
160	165	4.06	3.10	2.13	1.17	.21						
165	170	4.18	3.22	2.26	1.30	.34						
170	175	4.31	3.35	2.38	1.42	.46						
175	180	4.43	3.47	2.51	1.55	.59						
180	185	4.56	3.60	2.63	1.67	.71						
185	190	4.68	3.72	2.76	1.80	.84						
190	195	4.81	3.85	2.88	1.92	.96						
195	200	4.93	3.97	3.01	2.05	1.09	.12					
200	205	5.06	4.10	3.13	2.17	1.21	.25					
205	210	5.18	4.22	3.26	2.30	1.34	.37					
210	215	5.31	4.35	3.38	2.42	1.46	.50					
215	220	5.43	4.47	3.51	2.55	1.59	.62					
220	225	5.56	4.60	3.63	2.67	1.71	.75					
225	230	5.68	4.72	3.76	2.80	1.84	.87					
230	235	5.81	4.85	3.88	2.92	1.96	1.00	.04				
235	240	5.93	4.97	4.01	3.05	2.09	1.12	.16				
240	245	6.06	5.10	4.13	3.17	2.21	1.25	.29				
245	250	6.18	5.22	4.26	3.30	2.34	1.37	.41				
250	255	6.31	5.35	4.38	3.42	2.46	1.50	.54				
255	260	6.43	5.47	4.51	3.55	2.59	1.62	.66				
260	265	6.56	5.60	4.63	3.67	2.71	1.75	.79				
265	270	6.68	5.72	4.76	3.80	2.84	1.87	.91				
270	275	6.81	5.85	4.88	3.92	2.96	2.00	1.04	.08			
275	280	6.93	5.97	5.01	4.05	3.09	2.12	1.16	.20			
280	285	7.06	6.10	5.13	4.17	3.21	2.25	1.29	.33			
285	290	7.18	6.22	5.26	4.30	3.34	2.37	1.41	.45			
290	295	7.31	6.35	5.38	4.42	3.46	2.50	1.54	.58			
295	300	7.43	6.47	5.51	4.55	3.59	2.62	1.66	.70			

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

BI-WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$300	$305	$ 7.56	$ 6.60	$ 5.63	$ 4.67	$ 3.71	$ 2.75	$ 1.79	$ .83	$	$	$
305	310	7.68	6.72	5.76	4.80	3.84	2.87	1.91	.95			
310	315	7.81	6.85	5.88	4.92	3.96	3.00	2.04	1.08	.12		
315	320	7.93	6.97	6.01	5.05	4.09	3.12	2.16	1.20	.24		
320	325	8.06	7.10	6.13	5.17	4.21	3.25	2.29	1.33	.37		
325	330	8.18	7.22	6.26	5.30	4.34	3.37	2.41	1.45	.49		
330	335	8.31	7.35	6.38	5.42	4.46	3.50	2.54	1.58	.62		
335	340	8.43	7.47	6.51	5.55	4.59	3.62	2.66	1.70	.74		
340	345	8.56	7.60	6.63	5.67	4.71	3.75	2.79	1.83	.87		
345	350	8.68	7.72	6.76	5.80	4.84	3.87	2.91	1.95	.99	.03	
350	355	8.81	7.85	6.88	5.92	4.96	4.00	3.04	2.08	1.12	.15	
355	360	8.93	7.97	7.01	6.05	5.09	4.12	3.16	2.20	1.24	.28	
360	365	9.06	8.10	7.13	6.17	5.21	4.25	3.29	2.33	1.37	.40	
365	370	9.18	8.22	7.26	6.30	5.34	4.37	3.41	2.45	1.49	.53	
370	375	9.31	8.35	7.38	6.42	5.46	4.50	3.54	2.58	1.62	.65	
375	380	9.43	8.47	7.51	6.55	5.59	4.62	3.66	2.70	1.74	.78	
380	385	9.56	8.60	7.63	6.67	5.71	4.75	3.79	2.83	1.87	.90	
385	390	9.68	8.72	7.76	6.80	5.84	4.87	3.91	2.95	1.99	1.03	.07
390	395	9.81	8.85	7.88	6.92	5.96	5.00	4.04	3.08	2.12	1.15	.19
395	400	9.93	8.97	8.01	7.05	6.09	5.12	4.16	3.20	2.24	1.28	.32
400	405	10.06	9.10	8.13	7.17	6.21	5.25	4.29	3.33	2.37	1.40	.44
405	410	10.18	9.22	8.26	7.30	6.34	5.37	4.41	3.45	2.49	1.53	.57
410	415	10.31	9.35	8.38	7.42	6.46	5.50	4.54	3.58	2.62	1.65	.69
415	420	10.43	9.47	8.51	7.55	6.59	5.62	4.66	3.70	2.74	1.78	.82
420	425	10.56	9.60	8.63	7.67	6.71	5.75	4.79	3.83	2.87	1.90	.94
425	430	10.68	9.72	8.76	7.80	6.84	5.87	4.91	3.95	2.99	2.03	1.07
430	435	10.81	9.85	8.88	7.92	6.96	6.00	5.04	4.08	3.12	2.15	1.19
435	440	10.93	9.97	9.01	8.05	7.09	6.12	5.16	4.20	3.24	2.28	1.32
440	445	11.06	10.10	9.13	8.17	7.21	6.25	5.29	4.33	3.37	2.40	1.44
445	450	11.18	10.22	9.26	8.30	7.34	6.37	5.41	4.45	3.49	2.53	1.57
450	455	11.31	10.35	9.38	8.42	7.46	6.50	5.54	4.58	3.62	2.65	1.69
455	460	11.43	10.47	9.51	8.55	7.59	6.62	5.66	4.70	3.74	2.78	1.82
460	465	11.56	10.60	9.63	8.67	7.71	6.75	5.79	4.83	3.87	2.90	1.94
465	470	11.68	10.72	9.76	8.80	7.84	6.87	5.91	4.95	3.99	3.03	2.07
470	475	11.81	10.85	9.88	8.92	7.96	7.00	6.04	5.08	4.12	3.15	2.19
475	480	11.93	10.97	10.01	9.05	8.09	7.12	6.16	5.20	4.24	3.28	2.32
480	485	12.06	11.10	10.13	9.17	8.21	7.25	6.29	5.33	4.37	3.40	2.44
485	490	12.18	11.22	10.26	9.30	8.34	7.37	6.41	5.45	4.49	3.53	2.57
490	495	12.31	11.35	10.38	9.42	8.46	7.50	6.54	5.58	4.62	3.65	2.69
495	500	12.43	11.47	10.51	9.55	8.59	7.62	6.66	5.70	4.74	3.78	2.82
500	505	12.56	11.60	10.63	9.67	8.71	7.75	6.79	5.83	4.87	3.90	2.94
505	510	12.68	11.72	10.76	9.80	8.84	7.87	6.91	5.95	4.99	4.03	3.07
510	515	12.81	11.85	10.88	9.92	8.96	8.00	7.04	6.08	5.12	4.15	3.19
515	520	12.93	11.97	11.01	10.05	9.09	8.12	7.16	6.20	5.24	4.28	3.32
520	525	13.06	12.10	11.13	10.17	9.21	8.25	7.29	6.33	5.37	4.40	3.44
525	530	13.18	12.22	11.26	10.30	9.34	8.37	7.41	6.45	5.49	4.53	3.57
530	535	13.31	12.35	11.38	10.42	9.46	8.50	7.54	6.58	5.62	4.65	3.69
535	540	13.43	12.47	11.51	10.55	9.56	8.62	7.66	6.70	5.74	4.78	3.82
540	545	13.56	12.60	11.63	10.67	9.71	8.75	7.79	6.83	5.87	4.90	3.94
545	550	13.68	12.72	11.76	10.80	9.84	8.87	7.91	6.95	5.99	5.03	4.07
550	555	13.81	12.85	11.88	10.92	9.96	9.00	8.04	7.08	6.12	5.15	4.19
555	560	13.93	12.97	12.01	11.05	10.09	9.12	8.16	7.20	6.24	5.28	4.32
560	565	14.06	13.10	12.13	11.17	10.21	9.25	8.29	7.33	6.37	5.40	4.44
565	570	14.18	13.22	12.26	11.30	10.34	9.37	8.41	7.45	6.49	5.53	4.57
570	575	14.31	13.35	12.38	11.42	10.46	9.50	8.54	7.58	6.62	5.65	4.69
575	580	14.43	13.47	12.51	11.55	10.59	9.62	8.66	7.70	6.74	5.78	4.82
580	585	14.56	13.60	12.63	11.67	10.71	9.75	8.79	7.83	6.87	5.90	4.94
585	590	14.68	13.72	12.76	11.80	10.84	9.87	8.91	7.95	6.99	6.03	5.07
590	595	14.81	13.85	12.88	11.92	10.96	10.00	9.04	8.08	7.12	6.15	5.19
595	600	14.93	13.97	13.01	12.05	11.09	10.12	9.16	8.20	7.24	6.28	5.32

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

BI-WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$600	$605	$15.06	$14.10	$13.13	$12.17	$11.21	$10.25	$ 9.29	$ 8.33	$ 7.37	$ 6.40	$ 5.44
605	610	15.19	14.22	13.26	12.30	11.34	10.37	9.41	8.45	7.49	6.53	5.57
610	615	15.31	14.35	13.38	12.42	11.46	10.50	9.54	8.58	7.62	6.65	5.69
615	620	15.44	14.47	13.51	12.55	11.59	10.62	9.66	8.70	7.74	6.78	5.82
620	625	15.56	14.60	13.63	12.67	11.71	10.75	9.79	8.83	7.87	6.90	5.94
625	630	15.69	14.72	13.76	12.80	11.84	10.87	9.91	8.95	7.99	7.03	6.07
630	635	15.81	14.85	13.88	12.92	11.96	11.00	10.04	9.08	8.12	7.15	6.19
635	640	15.94	14.97	14.01	13.05	12.09	11.12	10.16	9.20	8.24	7.28	6.32
640	645	16.06	15.10	14.13	13.17	12.21	11.25	10.29	9.33	8.37	7.40	6.44
645	650	16.19	15.22	14.26	13.30	12.34	11.37	10.41	9.45	8.49	7.53	6.57
650	655	16.31	15.35	14.38	13.42	12.46	11.50	10.54	9.58	8.62	7.65	6.69
655	660	16.44	15.47	14.51	13.55	12.59	11.62	10.66	9.70	8.74	7.78	6.82
660	665	16.56	15.60	14.63	13.67	12.71	11.75	10.79	9.83	8.87	7.90	6.94
665	670	16.69	15.72	14.76	13.80	12.84	11.87	10.91	9.95	8.99	8.03	7.07
670	675	16.81	15.85	14.88	13.92	12.96	12.00	11.04	10.08	9.12	8.15	7.19
675	680	16.94	15.97	15.01	14.05	13.09	12.12	11.16	10.20	9.24	8.28	7.32
680	685	17.06	16.10	15.13	14.17	13.21	12.25	11.29	10.33	9.37	8.40	7.44
685	690	17.19	16.22	15.26	14.30	13.34	12.37	11.41	10.45	9.49	8.53	7.57
690	695	17.31	16.35	15.38	14.42	13.46	12.50	11.54	10.58	9.62	8.65	7.69
695	700	17.44	16.47	15.51	14.55	13.59	12.62	11.66	10.70	9.74	8.78	7.82
700	705	17.56	16.60	15.63	14.67	13.71	12.75	11.79	10.83	9.87	8.90	7.94
705	710	17.69	16.72	15.76	14.80	13.84	12.87	11.91	10.95	9.99	9.03	8.07
710	715	17.81	16.85	15.88	14.92	13.96	13.00	12.04	11.08	10.12	9.15	8.19
715	720	17.94	16.97	16.01	15.05	14.09	13.12	12.16	11.20	10.24	9.28	8.32
720	725	18.06	17.10	16.13	15.17	14.21	13.25	12.29	11.33	10.37	9.40	8.44
725	730	18.19	17.22	16.26	15.30	14.34	13.37	12.41	11.45	10.49	9.53	8.57
730	735	18.31	17.35	16.38	15.42	14.46	13.50	12.54	11.58	10.62	9.65	8.69
735	740	18.44	17.47	16.51	15.55	14.59	13.62	12.66	11.70	10.74	9.78	8.82
740	745	18.56	17.60	16.63	15.67	14.71	13.75	12.79	11.83	10.87	9.90	8.94
745	750	18.69	17.72	16.76	15.80	14.84	13.87	12.91	11.95	10.99	10.03	9.07
750	755	18.81	17.85	16.88	15.92	14.96	14.00	13.04	12.08	11.12	10.15	9.19
755	760	18.94	17.97	17.01	16.05	15.09	14.12	13.16	12.20	11.24	10.28	9.32
760	765	19.06	18.10	17.13	16.17	15.21	14.25	13.29	12.33	11.37	10.40	9.44
765	770	19.19	18.22	17.26	16.30	15.34	14.37	13.41	12.45	11.49	10.53	9.57
770	775	19.31	18.35	17.38	16.42	15.46	14.50	13.54	12.58	11.62	10.65	9.69
775	780	19.44	18.47	17.51	16.55	15.59	14.62	13.66	12.70	11.74	10.78	9.82
780	785	19.56	18.60	17.63	16.67	15.71	14.75	13.79	12.83	11.87	10.90	9.94
785	790	19.69	18.72	17.76	16.80	15.84	14.87	13.91	12.95	11.99	11.03	10.07
790	795	19.81	18.85	17.88	16.92	15.96	15.00	14.04	13.08	12.12	11.15	10.19
795	800	19.94	18.97	18.01	17.05	16.09	15.12	14.16	13.20	12.24	11.28	10.32
800	805	20.06	19.10	18.13	17.17	16.21	15.25	14.29	13.33	12.37	11.40	10.44
805	810	20.19	19.22	18.26	17.30	16.34	15.37	14.41	13.45	12.49	11.53	10.57
810	815	20.31	19.35	18.38	17.42	16.46	15.50	14.54	13.58	12.62	11.65	10.69
815	820	20.44	19.47	18.51	17.55	16.59	15.62	14.66	13.70	12.74	11.78	10.82
820	825	20.56	19.60	18.63	17.67	16.71	15.75	14.79	13.83	12.87	11.90	10.94
825	830	20.69	19.72	18.76	17.80	16.84	15.87	14.91	13.95	12.99	12.03	11.07
830	835	20.81	19.85	18.88	17.92	16.96	16.00	15.04	14.08	13.12	12.15	11.19
835	840	20.94	19.97	19.01	18.05	17.09	16.12	15.16	14.20	13.24	12.28	11.32
840	845	21.06	20.10	19.13	18.17	17.21	16.25	15.29	14.33	13.37	12.40	11.44
845	850	21.19	20.22	19.26	18.30	17.34	16.37	15.41	14.45	13.49	12.53	11.57
850	855	21.31	20.35	19.38	18.42	17.46	16.50	15.54	14.58	13.62	12.65	11.69
855	860	21.44	20.47	19.51	18.55	17.59	16.62	15.66	14.70	13.74	12.78	11.82
860	865	21.56	20.60	19.63	18.67	17.71	16.75	15.79	14.83	13.87	12.90	11.94
865	870	21.69	20.72	19.76	18.80	17.84	16.87	15.91	14.95	13.99	13.03	12.07
870	875	21.81	20.85	19.88	18.92	17.96	17.00	16.04	15.08	14.12	13.15	12.19
875	880	21.94	20.97	20.01	19.05	18.09	17.12	16.16	15.20	14.24	13.28	12.32
880	885	22.06	21.10	20.13	19.17	18.21	17.25	16.29	15.33	14.37	13.40	12.44
885	890	22.19	21.22	20.26	19.30	18.34	17.37	16.41	15.45	14.49	13.53	12.57
890	895	22.31	21.35	20.38	19.42	18.46	17.50	16.54	15.58	14.62	13.65	12.69
895	900	22.44	21.47	20.51	19.55	18.59	17.62	16.66	15.70	14.74	13.78	12.82

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

BI-WEEKLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$900	$905	$22.56	$21.60	$20.63	$19.67	$18.71	$17.75	$16.79	$15.83	$14.87	$13.90	$12.94
905	910	22.69	21.72	20.76	19.80	18.84	17.87	16.91	15.95	14.99	14.03	13.07
910	915	22.81	21.85	20.88	19.92	18.96	18.00	17.04	16.08	15.12	14.15	13.19
915	920	22.94	21.97	21.01	20.05	19.09	18.12	17.16	16.20	15.24	14.28	13.32
920	925	23.06	22.10	21.13	20.17	19.21	18.25	17.29	16.33	15.37	14.40	13.44
925	930	23.19	22.22	21.26	20.30	19.34	18.37	17.41	16.45	15.49	14.53	13.57
930	935	23.31	22.35	21.38	20.42	19.46	18.50	17.54	16.58	15.62	14.65	13.69
935	940	23.44	22.47	21.51	20.55	19.59	18.62	17.66	16.70	15.74	14.78	13.82
940	945	23.56	22.60	21.63	20.67	19.71	18.75	17.79	16.83	15.87	14.90	13.94
945	950	23.69	22.72	21.76	20.80	19.84	18.87	17.91	16.95	15.99	15.03	14.07
950	955	23.81	22.85	21.88	20.92	19.96	19.00	18.04	17.08	16.12	15.15	14.19
955	960	23.94	22.97	22.01	21.05	20.09	19.12	18.16	17.20	16.24	15.28	14.32
960	965	24.06	23.10	22.13	21.17	20.21	19.25	18.29	17.33	16.37	15.40	14.44
965	970	24.19	23.22	22.26	21.30	20.34	19.37	18.41	17.45	16.49	15.53	14.57
970	975	24.31	23.35	22.38	21.42	20.46	19.50	18.54	17.58	16.62	15.65	14.69
975	980	24.44	23.47	22.51	21.55	20.59	19.62	18.66	17.70	16.74	15.78	14.82
980	985	24.56	23.60	22.63	21.67	20.71	19.75	18.79	17.83	16.87	15.90	14.94
985	990	24.69	23.72	22.76	21.80	20.84	19.87	18.91	17.95	16.99	16.03	15.07
990	995	24.81	23.85	22.88	21.92	20.96	20.00	19.04	18.08	17.12	16.15	15.19
995	1000	24.94	23.97	23.01	22.05	21.09	20.12	19.16	18.20	17.24	16.28	15.32
$1000.00 and Over		Use 2½% of amount over $1000.00 plus—										
		25.00	24.04	23.08	22.12	21.15	20.19	19.23	18.27	17.31	16.35	15.38

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

SEMI-MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS–										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE–										
$ 0	$ 5	$ .06	$	$	$	$	$	$	$	$	$	$
5	10	.18										
10	15	.31										
15	20	.43										
20	25	.56										
25	30	.68										
30	35	.81										
35	40	.93										
40	45	1.06	.02									
45	50	1.18	.14									
50	55	1.31	.27									
55	60	1.43	.39									
60	65	1.56	.52									
65	70	1.68	.64									
70	75	1.81	.77									
75	80	1.93	.89									
80	85	2.06	1.02									
85	90	2.18	1.14	.10								
90	95	2.31	1.27	.22								
95	100	2.43	1.39	.35								
100	105	2.56	1.52	.47								
105	110	2.68	1.64	.60								
110	115	2.81	1.77	.72								
115	120	2.93	1.89	.85								
120	125	3.06	2.02	.97								
125	130	3.18	2.14	1.10	.06							
130	135	3.31	2.27	1.22	.18							
135	140	3.43	2.39	1.35	.31							
140	145	3.56	2.52	1.47	.43							
145	150	3.68	2.64	1.60	.56							
150	155	3.81	2.77	1.72	.68							
155	160	3.93	2.89	1.85	.81							
160	165	4.06	3.02	1.97	.93							
165	170	4.18	3.14	2.10	1.06	.02						
170	175	4.31	3.27	2.22	1.18	.14						
175	180	4.43	3.39	2.35	1.31	.27						
180	185	4.56	3.52	2.47	1.43	.39						
185	190	4.68	3.64	2.60	1.56	.52						
190	195	4.81	3.77	2.72	1.68	.64						
195	200	4.93	3.89	2.85	1.81	.77						
200	205	5.06	4.02	2.97	1.93	.89						
205	210	5.18	4.14	3.10	2.06	1.02						
210	215	5.31	4.27	3.22	2.18	1.14	.10					
215	220	5.43	4.39	3.35	2.31	1.27	.22					
220	225	5.56	4.52	3.47	2.43	1.39	.35					
225	230	5.68	4.64	3.60	2.56	1.52	.47					
230	235	5.81	4.77	3.72	2.68	1.64	.60					
235	240	5.93	4.89	3.85	2.81	1.77	.72					
240	245	6.06	5.02	3.97	2.93	1.89	.85					
245	250	6.18	5.14	4.10	3.06	2.02	.97					
250	255	6.31	5.27	4.22	3.18	2.14	1.10	.06				
255	260	6.43	5.39	4.35	3.31	2.27	1.22	.18				
260	265	6.56	5.52	4.47	3.43	2.39	1.35	.31				
265	270	6.68	5.64	4.60	3.56	2.52	1.47	.43				
270	275	6.81	5.77	4.72	3.68	2.64	1.60	.56				
275	280	6.93	5.89	4.85	3.81	2.77	1.72	.68				
280	285	7.06	6.02	4.97	3.93	2.89	1.85	.81				
285	290	7.18	6.14	5.10	4.06	3.02	1.97	.93				
290	295	7.31	6.27	5.22	4.18	3.14	2.10	1.06	.02			
295	300	7.43	6.39	5.35	4.31	3.27	2.22	1.18	.14			

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

SEMI-MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$300	$305	$ 7.56	$ 6.52	$ 5.47	$ 4.43	$ 3.39	$ 2.35	$ 1.31	$ .27	$	$	$
305	310	7.68	6.64	5.60	4.56	3.52	2.47	1.43	.39			
310	319	7.81	6.77	5.72	4.68	3.64	2.60	1.56	.52			
315	320	7.93	6.89	5.85	4.81	3.77	2.72	1.68	.64			
320	325	8.06	7.02	5.97	4.93	3.89	2.85	1.81	.77			
325	330	8.18	7.14	6.10	5.06	4.02	2.97	1.93	.89			
330	335	8.31	7.27	6.22	5.18	4.14	3.10	2.06	1.02			
335	340	8.43	7.39	6.35	5.31	4.27	3.22	2.18	1.14	.10		
340	345	8.56	7.52	6.47	5.43	4.39	3.35	2.31	1.27	.22		
345	350	8.68	7.64	6.60	5.56	4.52	3.47	2.43	1.39	.35		
350	355	8.81	7.77	6.72	5.68	4.64	3.60	2.56	1.52	.47		
355	360	8.93	7.89	6.85	5.81	4.77	3.72	2.68	1.64	.60		
360	365	9.06	8.02	6.97	5.93	4.89	3.85	2.81	1.77	.72		
365	370	9.18	8.14	7.10	6.06	5.02	3.97	2.93	1.89	.85		
370	375	9.31	8.27	7.22	6.18	5.14	4.10	3.06	2.02	.97		
375	380	9.43	8.39	7.35	6.31	5.27	4.22	3.18	2.14	1.10	.06	
380	385	9.56	8.52	7.47	6.43	5.39	4.35	3.31	2.27	1.22	.18	
385	390	9.68	8.64	7.60	6.56	5.52	4.47	3.43	2.39	1.35	.31	
390	395	9.81	8.77	7.72	6.68	5.64	4.60	3.56	2.52	1.47	.43	
395	400	9.93	8.89	7.85	6.81	5.77	4.72	3.68	2.64	1.60	.56	
400	405	10.06	9.02	7.97	6.93	5.89	4.85	3.81	2.77	1.72	.68	
405	410	10.18	9.14	8.10	7.06	6.02	4.97	3.93	2.89	1.85	.81	
410	415	10.31	9.27	8.22	7.18	6.14	5.10	4.06	3.02	1.97	.93	
415	420	10.43	9.39	8.35	7.31	6.27	5.22	4.18	3.14	2.10	1.06	.02
420	425	10.56	9.52	8.47	7.43	6.39	5.35	4.31	3.27	2.22	1.18	.14
425	430	10.68	9.64	8.60	7.56	6.52	5.47	4.43	3.39	2.35	1.31	.27
430	435	10.81	9.77	8.72	7.68	6.64	5.60	4.56	3.52	2.47	1.43	.39
435	440	10.93	9.89	8.85	7.81	6.77	5.72	4.68	3.64	2.60	1.56	.52
440	445	11.06	10.02	8.97	7.93	6.89	5.85	4.81	3.77	2.72	1.68	.64
445	450	11.18	10.14	9.10	8.06	7.02	5.97	4.93	3.89	2.85	1.81	.77
450	455	11.31	10.27	9.22	8.18	7.14	6.10	5.06	4.02	2.97	1.93	.89
455	460	11.43	10.39	9.35	8.31	7.27	6.22	5.18	4.14	3.10	2.06	1.02
460	465	11.56	10.52	9.47	8.43	7.39	6.35	5.31	4.27	3.22	2.18	1.14
465	470	11.68	10.64	9.60	8.56	7.52	6.47	5.43	4.39	3.35	2.31	1.27
470	475	11.81	10.77	9.72	8.68	7.64	6.60	5.56	4.52	3.47	2.43	1.39
475	480	11.93	10.89	9.85	8.81	7.77	6.72	5.68	4.64	3.60	2.56	1.52
480	485	12.06	11.02	9.97	8.93	7.89	6.85	5.81	4.77	3.72	2.68	1.64
485	490	12.18	11.14	10.10	9.06	8.02	6.97	5.93	4.89	3.85	2.81	1.77
490	495	12.31	11.27	10.22	9.18	8.14	7.10	6.06	5.02	3.97	2.93	1.89
495	500	12.43	11.39	10.35	9.31	8.27	7.22	6.18	5.14	4.10	3.06	2.02
500	505	12.56	11.52	10.47	9.43	8.39	7.35	6.31	5.27	4.22	3.18	2.14
505	510	12.68	11.64	10.60	9.56	8.52	7.47	6.43	5.39	4.35	3.31	2.27
510	515	12.81	11.77	10.72	9.68	8.64	7.60	6.56	5.52	4.47	3.43	2.39
515	520	12.93	11.89	10.85	9.81	8.77	7.72	6.68	5.64	4.60	3.56	2.52
520	525	13.06	12.02	10.97	9.93	8.89	7.85	6.81	5.77	4.72	3.68	2.64
525	530	13.18	12.14	11.10	10.06	9.02	7.97	6.93	5.89	4.85	3.81	2.77
530	535	13.31	12.27	11.22	10.18	9.14	8.10	7.06	6.02	4.97	3.93	2.89
535	540	13.43	12.39	11.35	10.31	9.27	8.22	7.18	6.14	5.10	4.06	3.02
540	545	13.56	12.52	11.47	10.43	9.39	8.35	7.31	6.27	5.22	4.18	3.14
545	550	13.68	12.64	11.60	10.56	9.52	8.47	7.43	6.39	5.35	4.31	3.27
550	555	13.81	12.77	11.72	10.68	9.64	8.60	7.56	6.52	5.47	4.43	3.39
555	560	13.93	12.89	11.85	10.81	9.77	8.72	7.68	6.64	5.60	4.56	3.52
560	565	14.06	13.02	11.97	10.93	9.89	8.85	7.81	6.77	5.72	4.68	3.64
565	570	14.18	13.14	12.10	11.06	10.02	8.97	7.93	6.89	5.85	4.81	3.77
570	575	14.31	13.27	12.22	11.18	10.14	9.10	8.06	7.02	5.97	4.93	3.89
575	580	14.43	13.39	12.35	11.31	10.27	9.22	8.18	7.14	6.10	5.06	4.02
580	585	14.56	13.52	12.47	11.43	10.39	9.35	8.31	7.27	6.22	5.18	4.14
585	590	14.68	13.64	12.60	11.56	10.52	9.47	8.43	7.39	6.35	5.31	4.27
590	595	14.81	13.77	12.72	11.68	10.64	9.60	8.56	7.52	6.47	5.43	4.39
595	600	14.93	13.89	12.85	11.81	10.77	9.72	8.68	7.64	6.60	5.56	4.52

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

SEMI-MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$600	$605	$15.06	$14.01	$12.97	$11.93	$10.89	$ 9.85	$ 8.81	$ 7.77	$ 6.72	$ 5.68	$ 4.64
605	610	15.18	14.14	13.10	12.06	11.02	9.97	8.93	7.89	6.85	5.71	4.77
610	615	15.31	14.26	13.22	12.18	11.14	10.10	9.06	8.02	6.97	5.93	4.89
615	620	15.43	14.39	13.35	12.31	11.27	10.22	9.18	8.14	7.10	6.06	5.02
620	625	15.56	14.51	13.47	12.43	11.39	10.35	9.31	8.27	7.22	6.18	5.14
625	630	15.68	14.64	13.60	12.56	11.52	10.47	9.43	8.39	7.35	6.31	5.27
630	635	15.81	14.76	13.72	12.68	11.64	10.60	9.56	8.52	7.47	6.43	5.39
635	640	15.93	14.89	13.85	12.81	11.77	10.72	9.68	8.64	7.60	6.56	5.52
640	645	16.06	15.01	13.97	12.93	11.89	10.85	9.81	8.77	7.72	6.68	5.64
645	650	16.18	15.14	14.10	13.06	12.02	10.97	9.93	8.89	7.85	6.81	5.77
650	655	16.31	15.26	14.22	13.18	12.14	11.10	10.06	9.02	7.97	6.93	5.89
655	660	16.43	15.39	14.35	13.31	12.27	11.22	10.18	9.14	8.10	7.06	6.02
660	665	16.56	15.51	14.47	13.43	12.39	11.35	10.31	9.27	8.22	7.18	6.14
665	670	16.68	15.64	14.60	13.56	12.52	11.47	10.43	9.39	8.35	7.31	6.27
670	675	16.81	15.76	14.72	13.68	12.64	11.60	10.56	9.52	8.47	7.43	6.39
675	680	16.93	15.89	14.85	13.81	12.77	11.72	10.68	9.64	8.60	7.56	6.52
680	685	17.06	16.01	14.97	13.93	12.89	11.85	10.81	9.77	8.72	7.68	6.64
685	690	17.18	16.14	15.10	14.06	13.02	11.97	10.93	9.89	8.85	7.81	6.77
690	695	17.31	16.26	15.22	14.18	13.14	12.10	11.06	10.02	8.97	7.93	6.89
695	700	17.43	16.39	15.35	14.31	13.27	12.22	11.18	10.14	9.10	8.06	7.02
700	705	17.56	16.51	15.47	14.43	13.39	12.35	11.31	10.27	9.22	8.18	7.14
705	710	17.68	16.64	15.60	14.56	13.52	12.47	11.43	10.39	9.35	8.31	7.27
710	715	17.81	16.76	15.72	14.68	13.64	12.60	11.56	10.52	9.47	8.43	7.39
715	720	17.93	16.89	15.85	14.81	13.77	12.72	11.68	10.64	9.60	8.56	7.52
720	725	18.06	17.01	15.97	14.93	13.89	12.85	11.81	10.77	9.72	8.68	7.64
725	730	18.18	17.14	16.10	15.06	14.02	12.97	11.93	10.89	9.85	8.81	7.77
730	735	18.31	17.26	16.22	15.18	14.14	13.10	12.06	11.02	9.97	8.93	7.89
735	740	18.43	17.39	16.35	15.31	14.27	13.22	12.18	11.14	10.10	9.06	8.02
740	745	18.56	17.51	16.47	15.43	14.39	13.35	12.31	11.27	10.22	9.18	8.14
745	750	18.68	17.64	16.60	15.56	14.52	13.47	12.43	11.39	10.35	9.31	8.27
750	755	18.81	17.76	16.72	15.68	14.64	13.60	12.56	11.52	10.47	9.43	8.39
755	760	18.93	17.89	16.85	15.81	14.77	13.72	12.68	11.64	10.60	9.56	8.52
760	765	19.06	18.01	16.97	15.93	14.89	13.85	12.81	11.77	10.72	9.68	8.64
765	770	19.18	18.14	17.10	16.06	15.02	13.97	12.93	11.89	10.85	9.81	8.77
770	775	19.31	18.26	17.22	16.18	15.14	14.10	13.06	12.02	10.97	9.93	8.89
775	780	19.43	18.39	17.35	16.31	15.27	14.22	13.18	12.14	11.10	10.06	9.02
780	785	19.56	18.51	17.47	16.43	15.39	14.35	13.31	12.27	11.22	10.18	9.14
785	790	19.68	18.64	17.60	16.56	15.52	14.47	13.43	12.39	11.35	10.31	9.27
790	795	19.81	18.76	17.72	16.68	15.64	14.60	13.56	12.52	11.47	10.43	9.39
795	800	19.93	18.89	17.85	16.81	15.77	14.72	13.68	12.64	11.60	10.56	9.52
800	805	20.06	19.01	17.97	16.93	15.89	14.85	13.81	12.77	11.72	10.68	9.64
805	810	20.18	19.14	18.10	17.06	16.02	14.97	13.93	12.89	11.85	10.81	9.77
810	815	20.31	19.26	18.22	17.18	16.14	15.10	14.06	13.02	11.97	10.93	9.89
815	820	20.43	19.39	18.35	17.31	16.27	15.22	14.18	13.14	12.10	11.06	10.02
820	825	20.56	19.51	18.47	17.43	16.39	15.35	14.31	13.27	12.22	11.18	10.14
825	830	20.68	19.64	18.60	17.56	16.52	15.47	14.43	13.39	12.35	11.31	10.27
830	835	20.81	19.76	18.72	17.68	16.64	15.60	14.56	13.52	12.47	11.43	10.39
835	840	20.93	19.89	18.85	17.81	16.77	15.72	14.68	13.64	12.60	11.56	10.52
840	845	21.06	20.01	18.97	17.93	16.89	15.85	14.81	13.77	12.72	11.68	10.64
845	850	21.18	20.14	19.10	18.06	17.02	15.97	14.93	13.89	12.85	11.81	10.77
850	855	21.31	20.26	19.22	18.18	17.14	16.10	15.06	14.02	12.97	11.93	10.89
855	860	21.43	20.39	19.35	18.31	17.27	16.22	15.18	14.14	13.10	12.06	11.02
860	865	21.56	20.51	19.47	18.43	17.39	16.35	15.31	14.27	13.22	12.18	11.14
865	870	21.68	20.64	19.60	18.56	17.52	16.47	15.43	14.39	13.35	12.31	11.27
870	875	21.81	20.76	19.72	18.68	17.64	16.60	15.56	14.52	13.47	12.43	11.39
875	880	21.93	20.89	19.85	18.81	17.77	16.72	15.68	14.64	13.60	12.56	11.52
880	885	22.06	21.01	19.97	18.93	17.89	16.85	15.81	14.77	13.72	12.68	11.64
885	890	22.18	21.14	20.10	19.06	18.02	16.97	15.93	14.89	13.85	12.81	11.77
890	895	22.31	21.26	20.22	19.18	18.14	17.10	16.06	15.02	13.97	12.93	11.89
895	900	22.43	21.39	20.35	19.31	18.27	17.22	16.18	15.14	14.10	13.06	12.02

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

SEMI-MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$900	$905	$22.56	$21.51	$20.47	$19.43	$18.39	$17.35	$16.31	$15.27	$14.22	$13.18	$12.14
905	910	22.68	21.64	20.60	19.56	18.52	17.47	16.43	15.39	14.35	13.31	12.27
910	915	22.81	21.76	20.72	19.68	18.64	17.60	16.56	15.52	14.47	13.43	12.39
915	920	22.93	21.89	20.85	19.81	18.77	17.72	16.68	15.64	14.60	13.56	12.52
920	925	23.06	22.01	20.97	19.93	18.89	17.85	16.81	15.77	14.72	13.68	12.64
925	930	23.18	22.14	21.10	20.06	19.02	17.97	16.93	15.89	14.85	13.81	12.77
930	935	23.31	22.26	21.22	20.18	19.14	18.10	17.06	16.02	14.97	13.93	12.89
935	940	23.43	22.39	21.35	20.31	19.27	18.22	17.18	16.14	15.10	14.06	13.02
940	945	23.56	22.51	21.47	20.43	19.39	18.35	17.31	16.27	15.22	14.18	13.14
945	950	23.68	22.64	21.60	20.56	19.52	18.47	17.43	16.39	15.35	14.31	13.27
950	955	23.81	22.76	21.72	20.68	19.64	18.60	17.56	16.52	15.47	14.43	13.39
955	960	23.93	22.89	21.85	20.81	19.77	18.72	17.68	16.64	15.60	14.56	13.52
960	965	24.06	23.01	21.97	20.93	19.89	18.85	17.81	16.77	15.72	14.68	13.64
965	970	24.18	23.14	22.10	21.06	20.02	18.97	17.93	16.89	15.85	14.81	13.77
970	975	24.31	23.26	22.22	21.18	20.14	19.10	18.06	17.02	15.97	14.93	13.89
975	980	24.43	23.39	22.35	21.31	20.27	19.22	18.18	17.14	16.10	15.06	14.02
980	985	24.56	23.51	22.47	21.43	20.39	19.35	18.31	17.27	16.22	15.18	14.14
985	990	24.68	23.64	22.60	21.56	20.52	19.47	18.43	17.39	16.35	15.31	14.27
990	995	24.81	23.76	22.72	21.68	20.64	19.60	18.56	17.52	16.47	15.43	14.39
995	1000	24.93	23.89	22.85	21.81	20.77	19.72	18.68	17.64	16.60	15.56	14.52
$1000.00 and Over		Use 2½% of amount over $1000.00 plus —										
		25.00	23.96	22.92	21.88	20.83	19.79	18.75	17.71	16.67	15.63	14.58

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$ 0	$ 10	$ .12	$	$	$	$	$	$	$	$	$	$
10	20	.37										
20	30	.62										
30	40	.87										
40	50	1.12										
50	60	1.37										
60	70	1.62										
70	80	1.87										
80	90	2.12	.04									
90	100	2.37	.29									
100	110	2.62	.54									
110	120	2.87	.79									
120	130	3.12	1.04									
130	140	3.37	1.29									
140	150	3.62	1.54									
150	160	3.87	1.79									
160	170	4.12	2.04									
170	180	4.37	2.29	.20								
180	190	4.62	2.54	.45								
190	200	4.87	2.79	.70								
200	210	5.12	3.04	.95								
210	220	5.37	3.29	1.20								
220	230	5.62	3.54	1.45								
230	240	5.87	3.79	1.70								
240	250	6.12	4.04	1.95								
250	260	6.37	4.29	2.20	.12							
260	270	6.62	4.54	2.45	.37							
270	280	6.87	4.79	2.70	.62							
280	290	7.12	5.04	2.95	.87							
290	300	7.37	5.29	3.20	1.12							
300	310	7.62	5.54	3.45	1.37							
310	320	7.87	5.79	3.70	1.62							
320	330	8.12	6.04	3.95	1.87							
330	340	8.37	6.29	4.20	2.12	.04						
340	350	8.62	6.54	4.45	2.37	.29						
350	360	8.87	6.79	4.70	2.62	.54						
360	370	9.12	7.04	4.95	2.87	.79						
370	380	9.37	7.29	5.20	3.12	1.04						
380	390	9.62	7.54	5.45	3.37	1.29						
390	400	9.87	7.79	5.70	3.62	1.54						
400	410	10.12	8.04	5.95	3.87	1.79						
410	420	10.37	8.29	6.20	4.12	2.04						
420	430	10.62	8.54	6.45	4.37	2.29	.20					
430	440	10.87	8.79	6.70	4.62	2.54	.45					
440	450	11.12	9.04	6.95	4.87	2.79	.70					
450	460	11.37	9.29	7.20	5.12	3.04	.95					
460	470	11.62	9.54	7.45	5.37	3.29	1.20					
470	480	11.87	9.79	7.70	5.62	3.54	1.45					
480	490	12.12	10.04	7.95	5.87	3.79	1.70					
490	500	12.37	10.29	8.20	6.12	4.04	1.95					
500	510	12.62	10.54	8.45	6.37	4.29	2.20	.12				
510	520	12.87	10.79	8.70	6.62	4.54	2.45	.37				
520	530	13.12	11.04	8.95	6.87	4.79	2.70	.62				
530	540	13.37	11.29	9.20	7.12	5.04	2.95	.87				
540	550	13.62	11.54	9.45	7.37	5.29	3.20	1.12				
550	560	13.87	11.79	9.70	7.62	5.54	3.45	1.37				
560	570	14.12	12.04	9.95	7.87	5.79	3.70	1.62				
570	580	14.37	12.29	10.20	8.12	6.04	3.95	1.87				
580	590	14.62	12.54	10.45	8.37	6.29	4.20	2.12	.04			
590	600	14.87	12.79	10.70	8.62	6.54	4.45	2.37	.29			

(R-7/84)
ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$ 600	$ 610	$15.12	$13.04	$10.95	$ 8.87	$ 6.79	$ 4.70	$ 2.62	$ .54	$	$	$
610	620	15.37	13.29	11.20	9.12	7.04	4.95	2.87	.79			
620	630	15.62	13.54	11.45	9.37	7.29	5.20	3.12	1.04			
630	640	15.87	13.79	11.70	9.62	7.54	5.45	3.37	1.29			
640	650	16.12	14.04	11.95	9.87	7.79	5.70	3.62	1.54			
650	660	16.37	14.29	12.20	10.12	8.04	5.95	3.87	1.79			
660	670	16.62	14.54	12.45	10.37	8.29	6.20	4.12	2.04			
670	680	16.87	14.79	12.70	10.62	8.54	6.45	4.37	2.29	.20		
680	690	17.12	15.04	12.95	10.87	8.79	6.70	4.62	2.54	.45		
690	700	17.37	15.29	13.20	11.12	9.04	6.95	4.87	2.79	.70		
700	710	17.62	15.54	13.45	11.37	9.29	7.20	5.12	3.04	.95		
710	720	17.87	15.79	13.70	11.62	9.54	7.45	5.37	3.29	1.20		
720	730	18.12	16.04	13.95	11.87	9.79	7.70	5.62	3.54	1.45		
730	740	18.37	16.29	14.20	12.12	10.04	7.95	5.87	3.79	1.70		
740	750	18.62	16.54	14.45	12.37	10.29	8.20	6.12	4.04	1.95		
750	760	18.87	16.79	14.70	12.62	10.54	8.45	6.37	4.29	2.20	.12	
760	770	19.12	17.04	14.95	12.87	10.79	8.70	6.62	4.54	2.45	.37	
770	780	19.37	17.29	15.20	13.12	11.04	8.95	6.87	4.79	2.70	.62	
780	790	19.62	17.54	15.45	13.37	11.29	9.20	7.12	5.04	2.95	.87	
790	800	19.87	17.79	15.70	13.62	11.54	9.45	7.37	5.29	3.20	1.12	
800	810	20.12	18.04	15.95	13.87	11.79	9.70	7.62	5.54	3.45	1.37	
810	820	20.37	18.29	16.20	14.12	12.04	9.95	7.87	5.79	3.70	1.62	
820	830	20.62	18.54	16.45	14.37	12.29	10.20	8.12	6.04	3.95	1.87	
830	840	20.87	18.79	16.70	14.62	12.54	10.45	8.37	6.29	4.20	2.12	.04
840	850	21.12	19.04	16.95	14.87	12.79	10.70	8.62	6.54	4.45	2.37	.29
850	860	21.37	19.29	17.20	15.12	13.04	10.95	8.87	6.79	4.70	2.62	.54
860	870	21.62	19.54	17.45	15.37	13.29	11.20	9.12	7.04	4.95	2.87	.79
870	880	21.87	19.79	17.70	15.62	13.54	11.45	9.37	7.29	5.20	3.12	1.04
880	890	22.12	20.04	17.95	15.87	13.79	11.70	9.62	7.54	5.45	3.37	1.29
890	900	22.37	20.29	18.20	16.12	14.04	11.95	9.87	7.79	5.70	3.62	1.54
900	910	22.62	20.54	18.45	16.37	14.29	12.20	10.12	8.04	5.95	3.87	1.79
910	920	22.87	20.79	18.70	16.62	14.54	12.45	10.37	8.29	6.20	4.12	2.04
920	930	23.12	21.04	18.95	16.87	14.79	12.70	10.62	8.54	6.45	4.37	2.29
930	940	23.37	21.29	19.20	17.12	15.04	12.95	10.87	8.79	6.70	4.62	2.54
940	950	23.62	21.54	19.45	17.37	15.29	13.20	11.12	9.04	6.95	4.87	2.79
950	960	23.87	21.79	19.70	17.62	15.54	13.45	11.37	9.29	7.20	5.12	3.04
960	970	24.12	22.04	19.95	17.87	15.79	13.70	11.62	9.54	7.45	5.37	3.29
970	980	24.37	22.29	20.20	18.12	16.04	13.95	11.87	9.79	7.70	5.62	3.54
980	990	24.62	22.54	20.45	18.37	16.29	14.20	12.12	10.04	7.95	5.87	3.79
990	1000	24.87	22.79	20.70	18.62	16.54	14.45	12.37	10.29	8.20	6.12	4.04
1000	1010	25.12	23.04	20.95	18.87	16.79	14.70	12.62	10.54	8.45	6.37	4.29
1010	1020	25.37	23.29	21.20	19.12	17.04	14.95	12.87	10.79	8.70	6.62	4.54
1020	1030	25.62	23.54	21.45	19.37	17.29	15.20	13.12	11.04	8.95	6.87	4.79
1030	1040	25.87	23.79	21.70	19.62	17.54	15.45	13.37	11.29	9.20	7.12	5.04
1040	1050	26.12	24.04	21.95	19.87	17.79	15.70	13.62	11.54	9.45	7.37	5.29
1050	1060	26.37	24.29	22.20	20.12	18.04	15.95	13.87	11.79	9.70	7.62	5.54
1060	1070	26.62	24.54	22.45	20.37	18.29	16.20	14.12	12.04	9.95	7.87	5.79
1070	1080	26.87	24.79	22.70	20.62	18.54	16.45	14.37	12.29	10.20	8.12	6.04
1080	1090	27.12	25.04	22.95	20.87	18.79	16.70	14.62	12.54	10.45	8.37	6.29
1090	1100	27.37	25.29	23.20	21.12	19.04	16.95	14.87	12.79	10.70	8.62	6.54
1100	1110	27.62	25.54	23.45	21.37	19.29	17.20	15.12	13.04	10.95	8.87	6.79
1110	1120	27.87	25.79	23.70	21.62	19.54	17.45	15.37	13.29	11.20	9.12	7.04
1120	1130	28.12	26.04	23.95	21.87	19.79	17.70	15.62	13.54	11.45	9.37	7.29
1130	1140	28.37	26.29	24.20	22.12	20.04	17.95	15.87	13.79	11.70	9.62	7.54
1140	1150	28.62	26.51	24.45	22.37	20.29	18.20	16.12	14.04	11.95	9.87	7.79
1150	1160	28.87	26.79	24.70	22.62	20.54	18.45	16.37	14.29	12.20	10.12	8.04
1160	1170	29.12	27.04	24.95	22.87	20.79	18.70	16.62	14.54	12.45	10.37	8.29
1170	1180	29.37	27.29	25.20	23.12	21.04	18.95	16.87	14.79	12.70	10.62	8.54
1180	1190	29.62	27.54	25.45	23.37	21.29	19.20	17.12	15.04	12.95	10.87	8.79
1190	1200	29.87	27.79	25.70	23.62	21.54	19.45	17.37	15.29	13.20	11.12	9.04

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$1200	$1210	$30.12	$28.04	$25.95	$23.87	$21.79	$19.70	$17.62	$15.54	$13.45	$11.37	$ 9.29
1210	1220	30.37	28.29	26.20	24.12	22.04	19.95	17.87	15.79	13.70	11.62	9.54
1220	1230	30.62	28.54	26.45	24.37	22.29	20.20	18.12	16.04	13.95	11.87	9.79
1230	1240	30.87	28.79	26.70	24.62	22.54	20.45	18.37	16.29	14.20	12.12	10.04
1240	1250	31.12	29.04	26.95	24.87	22.79	20.70	18.62	16.54	14.45	12.37	10.29
1250	1260	31.37	29.29	27.20	25.12	23.04	20.95	18.87	16.79	14.70	12.62	10.54
1260	1270	31.62	29.51	27.45	25.37	23.29	21.20	19.12	17.04	14.95	12.87	10.79
1270	1280	31.87	29.79	27.70	25.62	23.54	21.45	19.37	17.29	15.20	13.12	11.04
1280	1290	32.12	30.04	27.95	25.87	23.79	21.70	19.62	17.54	15.45	13.37	11.29
1290	1300	32.37	30.29	28.20	26.12	24.04	21.95	19.87	17.79	15.70	13.62	11.54
1300	1310	32.62	30.54	28.45	26.37	24.29	22.20	20.12	18.04	15.95	13.87	11.79
1310	1320	32.87	30.79	28.70	26.62	24.54	22.45	20.37	18.29	16.20	14.12	12.04
1320	1330	33.12	31.04	28.95	26.87	24.79	22.70	20.62	18.54	16.45	14.37	12.29
1330	1340	33.37	31.29	29.20	27.12	25.04	22.95	20.87	18.79	16.70	14.62	12.54
1340	1350	33.62	31.54	29.45	27.37	25.29	23.20	21.12	19.04	16.95	14.87	12.79
1350	1360	33.87	31.79	29.70	27.62	25.54	23.45	21.37	19.29	17.20	15.12	13.04
1360	1370	34.12	32.04	29.95	27.87	25.79	23.70	21.62	19.54	17.45	15.37	13.29
1370	1380	34.37	32.29	30.20	28.12	26.04	23.95	21.87	19.79	17.70	15.62	13.54
1380	1390	34.62	32.54	30.45	28.37	26.29	24.20	22.12	20.04	17.95	15.87	13.79
1390	1400	34.87	32.79	30.70	28.62	26.54	24.45	22.37	20.29	18.20	16.12	14.04
1400	1410	35.12	33.04	30.95	28.87	26.79	24.70	22.62	20.54	18.45	16.37	14.29
1410	1420	35.37	33.29	31.20	29.12	27.04	24.95	22.87	20.79	18.70	16.62	14.54
1420	1430	35.62	33.54	31.45	29.37	27.29	25.20	23.12	21.04	18.95	16.87	14.79
1430	1440	35.87	33.79	31.70	29.62	27.54	25.45	23.37	21.29	19.20	17.12	15.04
1440	1450	36.12	34.04	31.95	29.87	27.79	25.70	23.62	21.54	19.45	17.37	15.29
1450	1460	36.37	34.29	32.20	30.12	28.04	25.95	23.87	21.79	19.70	17.62	15.54
1460	1470	36.62	34.54	32.45	30.37	28.29	26.20	24.12	22.04	19.95	17.87	15.79
1470	1480	36.87	34.79	32.70	30.62	28.54	26.45	24.37	22.29	20.20	18.12	16.04
1480	1490	37.12	35.04	32.95	30.87	28.79	26.70	24.62	22.54	20.45	18.37	16.29
1490	1500	37.37	35.29	33.20	31.12	29.04	26.95	24.87	22.79	20.70	18.62	16.54
1500	1510	37.62	35.54	33.45	31.37	29.29	27.20	25.12	23.04	20.95	18.87	16.79
1510	1520	37.87	35.79	33.70	31.62	29.54	27.45	25.37	23.29	21.20	19.12	17.04
1520	1530	38.12	36.04	33.95	31.87	29.79	27.70	25.62	23.54	21.45	19.37	17.29
1530	1540	38.37	36.29	34.20	32.12	30.04	27.95	25.87	23.79	21.70	19.62	17.54
1540	1550	38.62	36.54	34.45	32.37	30.29	28.20	26.12	24.04	21.95	19.87	17.79
1550	1560	38.87	36.79	34.70	32.62	30.54	28.45	26.37	24.29	22.20	20.12	18.04
1560	1570	39.12	37.04	34.95	32.87	30.79	28.70	26.62	24.54	22.45	20.37	18.29
1570	1580	39.37	37.29	35.20	33.12	31.04	28.95	26.87	24.79	22.70	20.62	18.54
1580	1590	39.62	37.54	35.45	33.37	31.29	29.20	27.12	25.04	22.95	20.87	18.79
1590	1600	39.87	37.79	35.70	33.62	31.54	29.45	27.37	25.29	23.20	21.12	19.04
1600	1610	40.12	38.04	35.95	33.87	31.79	29.70	27.62	25.54	23.45	21.37	19.29
1610	1620	40.37	38.29	36.20	34.12	32.04	29.95	27.87	25.79	23.70	21.62	19.54
1620	1630	40.62	38.54	36.45	34.37	32.29	30.20	28.12	26.04	23.95	21.87	19.79
1630	1640	40.87	38.79	36.70	34.62	32.54	30.45	28.37	26.29	24.20	22.12	20.04
1640	1650	41.12	39.04	36.95	34.87	32.79	30.70	28.62	26.54	24.45	22.37	20.29
1650	1660	41.37	39.29	37.20	35.12	33.04	30.95	28.87	26.79	24.70	22.62	20.54
1660	1670	41.62	39.54	37.45	35.37	33.29	31.20	29.12	27.04	24.95	22.87	20.79
1670	1680	41.87	39.79	37.70	35.62	33.54	31.45	29.37	27.29	25.20	23.12	21.04
1680	1690	42.12	40.04	37.95	35.87	33.79	31.70	29.62	27.54	25.45	23.37	21.29
1690	1700	42.37	40.29	38.20	36.12	34.04	31.95	29.87	27.79	25.70	23.62	21.54
1700	1710	42.62	40.54	38.45	36.37	34.29	32.20	30.12	28.04	25.95	23.87	21.79
1710	1720	42.87	40.79	38.70	36.62	34.54	32.45	30.37	28.29	26.20	24.12	22.04
1720	1730	43.12	41.04	38.95	36.87	34.79	32.70	30.62	28.54	26.45	24.37	22.29
1730	1740	43.37	41.29	39.20	37.12	35.04	32.95	30.87	28.79	26.70	24.62	22.54
1740	1750	43.62	41.54	39.45	37.37	35.29	33.20	31.12	29.04	26.95	24.87	22.79
1750	1760	43.87	41.79	39.70	37.62	35.54	33.45	31.37	29.29	27.20	25.12	23.04
1760	1770	44.12	42.04	39.95	37.87	35.79	33.70	31.62	29.54	27.45	25.37	23.29
1770	1780	44.37	42.29	40.20	38.12	36.04	33.95	31.87	29.79	27.70	25.62	23.54
1780	1790	44.62	42.54	40.45	38.37	36.29	34.20	32.12	30.04	27.95	25.87	23.79
1790	1800	44.87	42.79	40.70	38.62	36.54	34.45	32.37	30.29	28.20	26.12	24.04

(R-7/84)

ILLINOIS INCOME TAX WITHHOLDING TABLES (2½%)

MONTHLY PAYROLL PERIOD

If the Wages Are		AND THE NUMBER OF FEDERAL WITHHOLDING EXEMPTIONS CLAIMED FOR ILLINOIS WITHHOLDING IS—										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		THE AMOUNT OF INCOME TAX WITHHELD SHALL BE—										
$1800	$1810	$45.12	$43.04	$40.95	$38.87	$36.79	$34.70	$32.62	$30.54	$28.45	$26.37	$24.29
1810	1820	45.37	43.29	41.20	39.12	37.04	34.95	32.87	30.79	28.70	26.62	24.54
1820	1830	45.62	43.54	41.45	39.37	37.29	35.20	33.12	31.04	28.95	26.87	24.79
1830	1840	45.87	43.79	41.70	39.62	37.54	35.45	33.37	31.29	29.20	27.12	25.04
1840	1850	46.12	44.04	41.95	39.87	37.79	35.70	33.62	31.54	29.45	27.37	25.29
1850	1860	46.37	44.29	42.20	40.12	38.04	35.95	33.87	31.79	29.70	27.62	25.54
1860	1870	46.62	44.54	42.45	40.37	38.29	36.20	34.12	32.04	29.95	27.87	25.79
1870	1880	46.87	44.79	42.70	40.62	38.54	36.45	34.37	32.29	30.20	28.12	26.04
1880	1890	47.12	45.04	42.95	40.87	38.79	36.70	34.62	32.54	30.45	28.37	26.29
1890	1900	47.37	45.29	43.20	41.12	39.04	36.95	34.87	32.79	30.70	28.62	26.54
1900	1910	47.62	45.54	43.45	41.37	39.29	37.20	35.12	33.04	30.95	28.87	26.79
1910	1920	47.87	45.79	43.70	41.62	39.54	37.45	35.37	33.29	31.20	29.12	27.04
1920	1930	48.12	46.04	43.95	41.87	39.79	37.70	35.62	33.54	31.45	29.37	27.29
1930	1940	48.37	46.29	44.20	42.12	40.04	37.95	35.87	33.79	31.70	29.62	27.54
1940	1950	48.62	46.54	44.45	42.37	40.29	38.20	36.12	34.04	31.95	29.87	27.79
1950	1960	48.87	46.79	44.70	42.62	40.54	38.45	36.37	34.29	32.20	30.12	28.04
1960	1970	49.12	47.04	44.95	42.87	40.79	38.70	36.62	34.54	32.45	30.37	28.29
1970	1980	49.37	47.29	45.20	43.12	41.04	38.95	36.87	34.79	32.70	30.62	28.54
1980	1990	49.62	47.54	45.45	43.37	41.29	39.20	37.12	35.04	32.95	30.87	28.79
1990	2000	49.87	47.79	45.70	43.62	41.54	39.45	37.37	35.29	33.20	31.12	29.04
$2000.00 and Over		Use 2½% of the excess over $2000.00 plus—										
		50.00	47.92	45.83	43.75	41.67	39.58	37.50	35.42	33.33	31.25	29.17

INFORMATION AND ASSISTANCE

If you require assistance, you may visit the Illinois Department of Revenue offices located in the cities listed below, or you may call **312/641-2150** in Chicago or call **217/782-3336** in Springfield. Please note that our Taxpayer's Information Division in Springfield will be moving to a new address as of August 1984.

Current:

Taxpayer's Information Division
1901 South 11th Street
Springfield, Illinois 62708
217/782-3336

Taxpayer Assistance Section
160 North LaSalle Street
Chicago, Illinois 60601
312/793-3036

Effective: July/August 1984

101 West Jefferson Street
Springfield, Illinois 62702

REGIONAL OFFICES OF THE ILLINOIS DEPARTMENT OF REVENUE

CALIFORNIA

LOS ANGELES (90010): 3325 Wilshire Blvd., Suite 201 . . . . . 213/387-2021

ILLINOIS

BROADVIEW (60153): 1940 W. Roosevelt Rd. 312/547-4750
CHAMPAIGN (61820): No. 2 Henson Place 217/333-5740
CHICAGO (60601): 160 N. LaSalle St. 312/793-3036
CHICAGO (60604): 310 S. Michigan Ave., Suite 2150 . . . . . 312/793-3141
CHICAGO (60632): 3319 W. 55th St.. . . . . 312/434-2939
DES PLAINES (60016): 380 Northwest Hwy., 1st floor. 312/699-6500
EVERGREEN PARK (60642): 9730 S. Western Ave., Rm. 304 . . . . . 312/857-2300
FAIRVIEW HEIGHTS (62208): Southern Illinois Bank Bldg., I-64 at Rt. 159, Suite 3 . . . . . 618/397-9200
MARION (62959): Regional State Office Bldg., 2209 W. Main St. . . . . (ext. 211-217) 618/997-4371
PEORIA (61603): 610 Abington Street, Suite 23 . . . . . 309/671-3175
ROCK ISLAND (61201): 1830 Second Ave., 1st floor 309/788-0149
ROCKFORD (61108): 6019 Fincham Drive. 815/397-7004
SPRINGFIELD (62702): 2935 Clear Lake Ave., Suite C. 217/782-4900
WAUCONDA (60084): 304 S. Barrington Rd. 312/526-7400
WEST CHICAGO (60185): 245 W. Roosevelt Rd., Bldg. 4 . . . . . 312/293-1820

NEW JERSEY

PARAMUS (07652): Paramus Plaza 2, Rm. 130, 120 Route 17 North. 201/967-7105

OHIO

CLEVELAND (44137): 6155 Rockside Road, Suite 305 . . . . . 216/642-0377

TEXAS

DALLAS (75251): Park Central One, Suite 415, 7616 L.B.J. Freeway 214/233-6591

Illinois Department of Revenue

IL-941

(R-7/83)

QUARTERLY ILLINOIS WITHHOLDING TAX RETURN

MAKE CHECK PAYABLE TO ILLINOIS DEPARTMENT OF REVENUE

DO NOT SEND TO INTERNAL REVENUE SERVICE

MAIL TO
Ill. Dept. of Revenue
Springfield, IL 62746

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0034

F.E.I.N.	QUARTER ENDING MONTH	QUARTER ENDING YEAR

Business Name

Owner(s)

Number & Street Address

City	State	Zip Code

(OFFICIAL USE)

1. Total compensation subject to withholding for this quarter.	(1)	$
2. Amount of Illinois income tax withheld this quarter from compensation shown on line 1.	(2)	$
3. Total payments: IL-501 total plus credit from overpayment on previous IL-941	(3)	$
4. If line 2 is greater than line 3, enter Balance Due PAY IN FULL.	(4)	$
5. If line 2 is less than line 3, enter OVERPAYMENT (Claim this amount on your next IL-941).	(5)	$

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief it is true, correct, and complete.

Signature _____ Title _____

Date _____ ED ____ ID _____

AN FI NS RQ SM YY Official Use

(OFFICIAL USE)

Illinois Department of Revenue

IL-501

(R-7/83)

EMPLOYER'S ILLINOIS WITHHOLDING TAX PAYMENT FORM

FOR OFFICIAL USE ONLY

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0053

F.E.I.N.	QUARTER ENDING MONTH	QUARTER ENDING YEAR

Business Name

Owner(s)

Number & Street Address

City	State	Zip Code

COMPLETE AND MAIL TO
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD, ILLINOIS 62719

MAKE CHECK PAYABLE TO
ILLINOIS DEPARTMENT OF REVENUE
DO NOT SEND TO YOUR FEDERAL
DEPOSITORY BANK

AMOUNT OF PAYMENT DOLLARS	CENTS

FOR OFFICIAL USE ONLY

If the cumulative amount of withheld and unpaid tax (including amounts withheld on gambling winnings and payable with Form IL-501G) is $500 or more, you must make payments within 3 banking days after the close of each quarter-monthly period. Quarter-monthly periods end on the 7th, 15th, 22nd, and last day of each month. Banking days do not include Saturdays, Sundays, legal holidays, or local bank holidays.

DO NOT USE THIS FORM FOR PAYMENT OF WITHHOLDING FROM GAMBLING WINNINGS, OR FOR PAYMENT OF WITHHOLDING FROM CERTAIN PERSONAL SERVICE CONTRACT PAYMENTS DESCRIBED IN SECTION 708 OF THE ILLINOIS INCOME TAX ACT. SEE FORM IL-700, ILLINOIS WITHHOLDING TAX GUIDE AND WITHHOLDING TABLES, FOR INSTRUCTIONS.

Illinois Department of Revenue

IL-W-3

(R-7/83)

RECONCILIATION OF ILLINOIS INCOME TAX WITHHELD AND TRANSMITTAL OF INCOME AND TAX STATEMENTS

Federal Employer Identification Number	YEAR	1. Number of U.S. W-2's Attached

Type or Print Employer's Name and Address as it appears on Federal Form 941 or Form 943.

Business Name

Owner(s)

Number & Street Address

City	State	Zip Code

MAIL TO
Ill. Dept. of Revenue
P.O. Box 4018
Springfield, Ill. 62708

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0019

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief it is true, correct, and complete.

Signature _____

Title _____ Date _____
(Owner, President, Partner, Member, etc.)

(OFFICIAL USE)

2. Total Illinois income tax withheld as reported on attached U.S. W-2's	2.	$
3. Enter amounts previously reported on line 2 of your quarterly IL-941 return. 1st quarter	3a.	$
2nd quarter . . .	3b.	$
3rd quarter. . . .	3c.	$
4th quarter. . . .	3d.	$
4. Total lines 3a, b, c, and d . . .	4.	$
5. Compare lines 2 & 4; if line 2 is greater, enter the difference here & attach an IL-941X for each quarter where an underpayment occurred (submit along with payment in full) . .	5.	$
6. If line 4 is greater than line 2; enter the difference as an overpayment & attach an IL-941X for each quarter where an overpayment occurred	6.	$

OFFICIAL USE ONLY (Box/Tape No.)	OFFICIAL USE ONLY

STATE OF ILLINOIS
DEPARTMENT OF REVENUE
P. O. Box 3545
Springfield, Illinois 62708

BULK RATE
U.S. POSTAGE PAID
State of Illinois
Department of Revenue

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